

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Applications 102, 103, 104, 105 and 106 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objections
- 2. For hearing of main case

08.10.2025

Mr. Faheem Ali Memon, advocate for the applicant
Mr. Zain A. Jatoi, advocate for respondent

Para-16 of the impugned orders reads as follows:

“Whilst the substance in the arguments, preferred on the appellant's behalf, cannot be denied, suffice it to say that these appeals could be decided on the point of jurisdiction insofar as the Jurisdiction Order No. CIR/Audit-III/LTU/Jurisdiction-Vol.II/80 Dated 12-08-2020 neither mentioned Section 48 nor the expression "Super Tax" and, therefore, the DCIR ought not to have passed the Orders under Section 4B and the learned CIR(A) should not have inferred from the contents of the said Jurisdiction Order what was not specified and expressed therein and even otherwise not giving anxious scrutiny to the facts of each of the five appeals pending adjudication before him more particularly on the point of proper opportunity having not been given to the appellant”

Per learned counsel for the applicant the conclusion drawn is prima facie contrary to the record and he points to documentation submitted vide statement dated 10.05.2025. He further states that even if contrary was the case the appropriate course of action for the Tribunal ought to have remand the matter to the appropriate authority so that the adjudication would have taken place on merits.

Per joint request, impugned judgment is set aside and the matters are remanded back to the Tribunal for adjudication afresh expediently preferably within fourty five days. Office is instructed to place copy of this order in connected matters.

A copy of this order may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge