

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 330 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objections No.1 & 26.
- 2. For hearing of CMA No.905/2024.
- 3. For hearing of CMA No.810/2024.
- 4. For hearing of main case.

17.10.2025

Mr. Faheem Ali Memon, advocate for the applicant.
Mr. Khalid Jawed Khan, advocate alongwith Mr. Uzair Qadir Shoro,
advocate for the respondent.

Learned counsel states that this reference challenges order dated 22.02.2023, rendered by the learned Appellate Tribunal Inland Revenue on a rectification application whereby the original judgment of the Tribunal was over turned. He states that notwithstanding the fact that section 221 of the Income Tax Ordinance could not be invoked to usurp the reference and / or appellate jurisdiction of the High Court / Supreme Court., the order was rendered even though the original order of the Appellate Tribunal was pending in reference before the learned High Court.

Today Mr. Khalid Jawed Khan, advocate is present and states that the impugned order may be set aside in view of the foregoing and the contention of the respective parties be considered in reference filed against the original judgment being ITRA 140 of 2021. In view hereof, the impugned order is set aside. Reference application stands disposed of.

A copy of this decision 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.

Office is instructed to directly communicate a copy of this order to the learned Attorney General for Pakistan, the Secretary Revenue Division and the Chairman FBR at Islamabad.

Judge

Judge