

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI

Special Custom Reference Application 171 of 2018

Date	Order with signature of Judge.
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- 1. For orders on office objections 3, 14, 21 & 25.
- 2. For hearing of main case.

24.09.2025

Mr. Amir Raza, advocate for the applicant.
Mr. Muhammad Adeel Awan, advocate for respondent.

It is jointly stated that the question involved whether the issue of valuation ought to have been referred to the classification committee. Learned counsel states that even though the matter is settled per judgment of the Supreme Court reported as 2025 PTD 260, however, the same has not been considered by the learned Tribunal. It is jointly stated that it may be just and proper the impugned judgment be set-aside and matter be remanded to the learned Tribunal for adjudication afresh in view of the law, *inter alia*, judgment cited supra. Order accordingly.

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.

M. Khan

Judge
Judge