

Order Sheet
IN THE HIGH COURT OF SINDH KARACHI
Income Tax Reference Application No. 586 of 2024

Date	Order with Signature of Judge
------	-------------------------------

Hearing/priority
1.For order on office objection No.26
2.For hearing of CMA No.4756/24 (stay)
3.For hearing of main case

30.09.2025

M/s. M. Kamal Hassan and Ather Saleem, advocate for applicant
Mr. Ghazi Khan Khalil, advocate for respondent

On 20.12.2024, the following order was passed :-

4 & 5) Through this Reference Application, the Applicant has impugned Order dated 06.11.2024 passed by the Appellate Tribunal Inland Revenue Bench-I, Karachi in ITA No. 1521/KB/2023 proposing various questions of law through fresh Statement dated 20.12.2024. However, at the very outset, learned counsel has contended that besides these questions, the Tribunal through the impugned order has failed to give any independent finding or reasons of its own and has just affirmed the order of the forums below by reproducing them. He submits that the Tribunal is the last fact finding forum; therefore, any order passed in such a cursory manner cannot be sustained.

Let notice be issued to the Respondents for a date to be fixed by the office. Till then no coercive measures shall be adopted against the Applicant pursuant to impugned order dated 06.11.2024".

Today, no cavil could be articulated to any infirmity pointed out in the impugned judgment vide the aforesaid order. In view of the foregoing, the impugned judgment is set aside and the matter is remanded back to learned Tribunal for adjudication in accordance with law.

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.

J U D G E

J U D G E

Ashraf