

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Applications 31 to 34 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection(s).
- 2. For orders on CMA 37/2023.
- 3. For hearing of Main Case.

11.12.2025

Mr. Faheem Ali Memon, advocate for the applicant.
Messrs. M. Ramzan Awan and M. Nawab Awan, advocates for the respondent.

On 23.10.2025, following order was passed:

“23.10.2025
Mr. Faheem Ali Memon, advocate for applicant.

Learned counsel presses the following question for determination:-

"Whether on the facts and in the circumstances of the case, the learned ATIR was justified to vacate the orders of appellate authority with respect to limitation by placing reliance on the judgement dated 12.05.2022 passed by the Hon'ble Supreme Court of Pakistan in Civil Petition No.4599 of 2021 by Two Member Bench titled as Commissioner Inland Revenue Vs Mis Sarwaq Traders when the ratio settled by the Hon'ble Supreme Court of Pakistan in Civil Appeal No.354 to 356 of 2020 dated 12.10.2022 passed by Three Member Bench titled as M/s AJ Traders Vs The Collector of Customs (Adjudication) does not calls for such adverse inference?"

He states that the said matter is squarely covered in favour of the department by virtue of judgment of the Supreme Court reported as 2022 SCMR 1333.

Admit reference; notice to the respondent through first two modes as well as courier. Learned counsel is directed to place on record tracking report; to come up on 06.11.2025. In the meanwhile, operation of the impugned order is suspended. Office is instructed to place copy of this order in the connected files.”

Today, learned counsel for the respondent admits that the said question is squarely covered in favour of the applicant department in view of judgment reported as PLD 2022 SC 817, passed by D.B. of this Court in SSTRAs 91 & 92 of 2021. In view hereof, the question is answered in favour of the applicant department and against the Respondent. These reference stand disposed of in the terms hereinabove. Office to place copy hereof in the connected matters.

Judge

Judge