

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI**

ITRA 400 of 2025
ITRA 401 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
	<ol style="list-style-type: none"> 1. For orders on CMA No.2751/2025. 2. For orders on office objection No.28. 3. For orders on CMA No.2752/2025. 4. For orders on CMA No.2753/2025. 5. For hearing of main case.

22.12.2025

Mr. Muhammad Safeer, advocate holding brief for Mr. Abdul Qayyum Abbasi, advocate for the applicant.

1. Urgency granted.

2 to 5. Operative part of the impugned order reads as follows:

“4. We have heard the arguments of the rival parties, carefully perused the impugned order and keenly gone through the grounds taken by the appellant and the facts of the case in its entirety. We have observed that in this is a case of sheer non-compliance on part of the appellant taxpayer. Following notices showing status of compliance by the assessing officer: -

Sr.No	Notice/reminder	Dated of issue	Date of compliance	Compliance status
1.	Intimation resection of case for audit	22.09.2021		-
2.	IDR Notice	24.09.2021	01.10.2021	No Compliance
3.	IDR reminder	05.10.2021	12.10.2021	No Compliance
4.	IDR reminder	14.10.2021	22.10.2021	No Compliance
5.	IDR reminder	01.11.2021	08.11.2021	No Compliance
6.	IDR reminder	05.01.2022	12.01.2022	No Compliance
7.	IDR reminder	23.08.2022	30.08.2022	No Compliance
8.	IDR reminder	16.09.2022	23.09.2022	No compliance
9.	Audit Report u/s 177	29.12.2023	15.01.2024	No Compliance
10.	Audit report reminder	19.01.2024	26.01.2023	Adjournment
11.	Show Cause Notice	27.02.2024	13.03.2024	Adjournment
12.	Adjournment allowed	19.03.2024	26.03.2024	No compliance

13.	First reminder	05.04.2024	18.04.2024	No compliance
14.	Second reminder	24.04.2024	02.05.2024	No compliance
15.	Third reminder	29.05.2024	04.06.2024	No compliance
16.	Last reminder	12.06.2024	20.06.2024	No compliance

5. The above state of affair clearly depicts that during the span of more than two and half years i.e from 22.09.2021 (the date of intimation of selection for audit) to 20.06.2024 (the date of final reminder to the show cause notice) the appellant taxpayer was provided about 15 opportunities to explain its position but despite seeking adjournments the appellant failed to submit a singly response to defend itself. This shows that the appellant intentionally without having any valid excuse did not respond the notices. The assessing officer provided ample opportunities by issuance of IDR, audit report under section 177(6), show cause notice under section 122(9) and several reminders but the appellant did not pay any heed for the reasons best known to him.

6. In view of the above it is clear that the appellant has not approached this forum with clean hands and it is settled legal proposition that one who seek equity must himself do equity. In the case the appellant has failed to do equity itself therefore is not entitled for any relief on technical or factual grounds. Most of the grounds taken by the appellant requires adjudication on the basis of examination of document which were neither submitted before the assessing officer without any valid cause and haven not been submitted even before this forum. Therefore, mere contending in the grounds of appeal that the assessing officer was not justified to make the additions, is not a valid Kound reason to demolish the stance of the assessing officer. The acceptance of grounds of appeal in such a manner will be mockery of Justice and would encourage the non-compliance without any justiciable cause. Accordingly, the appeal filed by the appellant taxpayer being devoid of any merit is hereby dismissed and the order passed by the assessing officer is confirmed. NO

7. Appeal is disposed of as indicated above.”

Learned counsel does not dispute the observations recorded and is unable to displace the findings reached. Under such circumstances he was asked to articulate any question of law arising from the aforementioned, however, he remains unable to do so. In view hereof, reference applications are dismissed in limine.

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 place copy hereof in the connected file.

Judge

Judge