

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

ITRA 131 & 132 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.1 & 28
2. For orders on CMA No.1316/2024
3. For hearing of main case

02.02.2026

Mr. Muhammad Farhan, advocate for the applicant

These references are pending unattended since 2024 and on the last date following order was passed:

"Prima facie, these references have been filed against the remand order. Learned counsel remains unable to articulate any question arising herefrom. At his request, to come up on 02.02.2026. Office to place copy hereof in the connected matter"

Today learned counsel submits that applicant is not aggrieved by the remand order *per se*. Needless to state that under such circumstances the need to prefer these references remains unjustified.

As a general principle, a reference application against a remand order is seldom entertained; unless it can be demonstrated that a manifest prejudice is being caused to the position of either party¹. No such apprehension has been articulated herein. Earlier Division bench judgments have consistently deprecated the tendency to mechanically assail remand orders; as recently reiterated by this Court in *Philip Morris*².

Since no question of law has been articulated before us coupled with binding nature of the authority cited *supra*, therefore, these references are found to be misconceived, hence, 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. The office is instructed to place a copy hereof in the connected reference.

Judge

Amjad

Judge

¹ ITRA 345 & 346 of 2016, order dated 09.12.2019; Reliance was placed upon Commissioner of Income Tax, Central Zone 'B', Karachi vs. Electronic Industries Ltd., Karachi [1988 PTD 111]; The Commissioner of Income Tax West Zone, Karachi and another vs. Khairpur Textile Mills Ltd. and others [1989 PTD 500]; and E.M. Oils Mills and Industries Ltd. through Director vs. Commissioner of Income Tax, Audit Division II, Companies III, Karachi [2011 PTD 2708].

² Per Muhammad Osman Ali Hadi in *Philip Morris vs. CIR (SFERA 39 of 2022)*; judgment dated 24.11.2025.