

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
**ITRA No.72 of 2016**

Date	Order with Signature of Judge
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Hearing of Case

For hearing of Main Case

**10.02.2026**

Mr. Qaim Ali Memon Advocate for the Applicant  
Mr. Asad Sherwani Advocate for the Respondent

On 13.01.2026 following order was passed:

“Per learned counsel, the impugned order is devoid of any independent deliberation, and/or reasoning and cannot be considered a speaking order. Learned counsel states that dealing with the *l/s*, the learned Tribunal has rendered the order in a perfunctory manner and the same is not befitting the last fact-finding forum in the statutory hierarchy.

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 27.01.2026. In the meanwhile, operation of the impugned order dated 15.08.2015 passed in ITA No. 820/KB/2014, is suspended.”

It is jointly submitted that the controversy arises from the order of the learned Commissioner Inland Revenue (Appeals) whereby he has remanded the matters. It is jointly states that remand order does not fall within ambit of his jurisdiction and the appellate order affirms the same without providing any independent deliberation etc., whatsoever. Learned counsel jointly seek that the impugned order and the order of the learned Commissioner Inland Revenue (Appeals) be set aside and the matter be remanded back to the Commissioner Inland Revenue (Appeals) for adjudication afresh in accordance with law. Order accordingly.

A copy of this decision may be sent under the seal of the Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge