

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
ITRA No.307 of 2025

Date	Order with Signature of Judge
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Hearing of Case (Priority)

1. For order on office objection No.27
2. For hearing of CMA No. 1770/2025
3. For hearing of main case

11.02.2026

Mr. Qazi Umair Ali Advocate for the Applicant
Mr. Mukesh Kumar Khatri, Advocate for the Respondent

Following questions of law were proposed for determination:

- (a) Whether under the facts and circumstances of the case the learned ATIR has erred in law by not passing a well versed speaking order on each fact and grounds raised by the Applicant in memo of Appeal filed before him?
- (b) Whether under the facts and circumstances of the case, the learned ATIR was justified in upholding the demand raised under Section 161/205 of the Income Tax Ordinance, 2001 without appreciating that Section 153 is an advance taxing provision, not a levy in itself?
- (c) Whether under the facts and circumstances of the case the learned ATIR has erred in law by not considering that the impugned withholding tax is adjustable hence no loss of revenue to exchequer hence does not attract the provisions of Section 161?
- (d) Whether under the facts and circumstances of the case, the learned ATIR has erred in law to uphold the surcharge imposed under the provisions of Section 205 without proving the fact that the Applicant has deliberately defaulted and the liability of tax has not been discharged by the end recipient?
- (e) Whether under the facts and circumstances of the case the learned ATIR has erred in law by disregarding the growers' certificates provided by the Applicant which clearly established the withholding tax is exempt from deduction of tax under Section 153 of the Income Tax Ordinance, 2001 read with SRO.586(1)/91 dated 30.06.1991?

The impugned judgment was perused on the anvil of first question and the contention of the Applicant appeared to be borne from the record. Learned counsel for the Respondent stated that it may be just and proper and in the interest of revenue for the impugned order to be aside and the matter be remanded back to the learned Appellant Tribunal for adjudication afresh in accordance of law. Order accordingly.

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.

Judge

Judge

Amjad PS