

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
ITRA No.302 of 2024**

Date	Order with Signature of Judge
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Hearing of Case

1. For order on office objection No.1
2. For hearing of Main Case

12.03.2026

M/s. Hamza Waheed and Sami-ur-Rehman Advocates for the applicant
Mr. Faheem Ali Memon Advocate for the Respondent

Following question had been proposed for determination:

“Whether the learned ATIR erred by uploading the deduction of the provision of Sindh Infrastructure Cess under Section 34(3) of the Income Tax Ordinance, 2001?”

It is jointly stated that the impugned judgment is devoid of any relevant independent discussion, deliberations and conclusion in such regard therefore, to such extent the impugned judgment be set aside and the matter be remanded back to the learned Appellate Tribunal for adjudication afresh in accordance with law expeditiously, preferably within 90 days. 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