

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 99 of 2022  
ITRA 100 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection
2. For orders on CMA No.130/2022
3. For hearing of main case

**13.01.2026**

Messrs. Hamza Waheed and Sami-ur-Rehman, advocates for the applicant

Mr. Ameer Nausherwan Adil, advocate for respondent

Pursuant to order dated 13.11.2025 it is jointly stated that the impugned orders may be set aside and the matters be remanded back to the learned Tribunal for adjudication afresh in accordance with 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. Office is instructed to place copy of this order in connected matter.

Judge

Judge

Amjad