

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 62 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For hearing of main case

14.01.2026

Jam Zeeshan Ali, advocate for the applicant  
Mr. Munawar Ali Memon, advocate for respondent

The entire reasoning / finding of the order is encapsulated in paragraph 7 thereof which reads as follows :

7. We have heard the arguments of the learned representatives from both sides and also perused the impugned order of the learned CIR(A), relevant provisions of law and available record of the case. The crux of the supra discussion is that the findings of the learned CIR(A) do not suffer from any infirmity or illegality, therefore, the order of the learned CIR(A) being based on the reported case laws and on cogent reasons is hereby upheld.

By consent the impugned order is set aside, being *prima facie* perfunctory in nature and the matter is remanded back to the learned Tribunal for adjudication afresh in accordance with law.

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