

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
**I.T.R.A. No. 11 of 2023**

Date	Order with signature of Judge
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**FRESH CASE**

- 1) For orders on office objection No. 24.
- 2) For orders on Misc. No. 15/2023.
- 3) For hearing of main case.

**22.01.2026.**

Mr. Ch. Nazir Ahmed, Advocate for Applicant.

This Reference is pending since 2023 without any progress and even notice has not been issued / sought till date. Prima facie the impugned order is merely that of remand as may be seen in paragraph 10 thereof which is reproduced as under:-

“10. On the basis of deliberation made supra, we remand back the case to the ADCIR with the direction to pass a speaking and judicious order after affording opportunity of being heard to the taxpayer. He is further directed to provide an opportunity of hearing u/s. 122(9) of the Income Tax Ordinance, 2001 and u/s. 111 of the Income Tax Ordinance, 2001 after issuing separate notices and to pass the order in accordance with law. It must be noted that the order is remanded back only to the extent that it was annulled by the CIR (A) initially and remanded back for Denovo proceeding. The part of the order which was confirmed in the first phase of hearing by the CIR (A) and which confirmation remain unchallenged has attained finality and is any challenge. Therefore, the DCIR in carrying out Denovo proceeding must restrict himself to the annulled part of the order only.”

The order clearly states that the unchallenged portion of the order has attained finality inter alia as it was never challenged, however, the issue under scrutiny has been remanded. Learned counsel remains unable to justify as to how he is aggrieved by mere remand order. Learned counsel also remains unable to articulate any questions of law arising. Notwithstanding the foregoing, learned counsel has also shown no knowledge regarding outcome of the remand, taken place about 4 years ago. Since no question of law has been articulated meriting

adjudication in reference jurisdiction, therefore, this Reference Application is dismissed in limine.

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

**Judge**

**Judge**

Arshad/