

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH, KARACHI**  
**I.T.R.A. No. 57 of 2023**  
**Along with**  
**I.T.R.A. No. 60, 94 & 97 of 2023**

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

- 1) For orders on office objection No. 24.
- 2) For orders on CMA No. 64/2023.
- 3) For hearing of main case.

**22.01.2026.**

Mr. Altaf Hussain, Advocate for Applicant.  
Mr. Irfan Mir Halepota, Advocate for Applicant  
in ITRA No. 60/2023.

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Per learned counsel the issue before the Court in each of these four matters is the same, hence, is being addressed vide the common order. Essentially, the case of the applicant is that the Assesse had not provided the requisite documentation before the Assessing Officer. However, at a subsequent stage of the proceedings before learned Tribunal, the said information / documentation had been provided and a judgment had been rendered on the basis thereof. Learned counsel were of the view that the Tribunal ought not to have appraised such evidence on its own accord. Emphasis was laid on the contention that the order under appeal before the learned Tribunal was that of the matters having been remanded by the learned Commissioner Inland Revenue (Appeals). The respective learned counsel argued in favour of the said order and stated that the impugned judgment were dissonant as the remand was lawful. Respectfully, we find the law to be inconsistent with the arguments articulated. The learned Tribunal is the last fact finding forum in the statutory hierarchy and since it is sitting in appeal the entire case is upon there before. Nothing has been demonstrated before us in the law to suggest that there is any sanction

restraining the learned Tribunal to evaluate the evidence there before. Insofar as the Tribunal having found fact that the Commissioner's order of remand is concerned, the learned Tribunal has categorically stated that the legislature vide Finance Act, 2005 had done away with the powers of Commissioner Inland Revenue (Appeals) to remand the case. Such observation could not be displaced by the learned counsel in view of the plain pre-amendment and post-amendment position of law. Even otherwise the matter had been addressed in detail vide judgment dated 01.09.2025 passed in Civil Petition No. 339-L of 2023 **CIR Vs. Seven Star Sugar Mills Limited.** In view hereof, learned counsel has remained unable to demonstrate any infirmity in the impugned judgment / order and has failed to articulate any question of law to be determined by us in reference jurisdiction, therefore, these Reference Applications are hereby dismissed in limine.

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 to lace copy of this order in connected cases.

**Judge**

**Judge**

Arshad/