

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 62 of 2018  
ITRA 63 of 2018  
ITRA 64 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
1. For orders on office objections No.1 & 2. 2. For hearing of main case.	

**23.01.2026**

Mr. Anwar Kashif Mumtaz, advocate and Mr. M. Usman Alam, advocate for the applicant.

Mr. Ameer Nausherwan Adil, advocate files Vakalatnama on behalf of respondent, same is taken on record.

Per learned counsel identical matters have been disposed of inter alia vide order dated 13.01.2026 passed in ITRA 329 of 2025 and connected matter, which is reproduced herein below:

**“13.01.2026**

Mr. Anwer Kashif Mumtaz, advocate for the applicant  
Mr. Ameer Nausherwan Adil, advocate for respondent

Per learned counsel thirteen questions have been proposed herein, however, the primary issue is that the impugned order is not a speaking order as it is devoid of any independent discussion or deliberation. Learned counsel further states that the impugned judgment is inconsistent to the earlier judgments of the learned Tribunal being ITA Nos. 310/KB/2012, 132/KB/2012, 665/KB/2012, 310/KB/2012, 893/KB/2011, 664/KB/2015, 454/KB/2016 to 458/KB/2016, 233/KB/2016 to 234/KB/2016.

Pursuant thereto it is jointly sought that the impugned judgments be set aside and the matters be remanded back to the learned Tribunal for adjudication afresh expeditiously, by a larger bench thereof. 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.”

It is jointly stated that these reference applications be disposed of for the same reasons and upon same terms. 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 hereof in the connected files.

Judge

Judge