

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI**

ITRA 61 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.24.
2. For orders on CMA No.68/2023.
3. For hearing of main case.

26.01.2026

Mr. Altaf Hussain, advocate for the applicant.

Learned counsel proposes following question for determination:

Whether the learned ATIR was justified in allowing admission of new documents at appellate stage which were never produced / furnished before any fora below thus withholding of such documents raised an adverse presumption against the respondent?

Learned counsel states that the said question has already been decided earlier against the applicant department vide Division Bench judgment. Therefore, in view hereof, the reference application may be dismissed as withdrawn. 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.

Judge

Judge