ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 135 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection No.13.
2. For orders on CMA No.1176/2026.
3. For hearing of main case.

03.08.2026

Mr. Nadeem Iqbal, advocate for the applicant.

1. Urgency granted.

2. Exemption; granted subject to all just exceptions.

3. *Prima facie* it is a simple remand order and no adverse findings, with regard to either party, have been demonstrated before the Court. The penultimate paragraph of the impugned order reads as follows:

> "8. For the reasons recorded hereinabove, and in the interest of fiscal justice, procedural fairness and proper adjudication, the Orders passed by both the lower fora are hereby set aside, and the matter is remanded to the Assessing Officer for de novo proceedings in accordance with provisions of the Ordinance The learned Officer shall proceed in accordance with the guidelines and ratio laid down by the Honourable Supreme Court of Pakistan in the Millat Tractors case (2024 SCMR 700), the judgments of the Honourable Sindh High Court in analogous matters, including ITRA No.104 of 2025, ITRA No. 416 of 2024, ITRA No. 241 of 2024, ITRA No. 267 of 2023 and ITRA No. 399 of 2023. The Officer shall ensure that the appellant is afforded a fair and meaningful opportunity of being heard. Simultaneously, the appellant is directed to join the proceedings within 30 days of receipt of this Order and furnish the requisite explanations duly corroborated by the relevant documentary evidence. The Officer shall thereafter conclude the proceedings expeditiously and pass a reasoned and speaking order, as per the mandate of law."

As a general principle, a reference application against a remand order is seldom entertained; unless it can be demonstrated that a manifest prejudice is being caused to the position of either party[1]. No such apprehension has been articulated herein. Earlier Division bench judgments have consistently deprecated the tendency to mechanically assail remand orders; as recently reiterated by this Court in *Philip Morris*[2].

Since no question of law has been articulated before us coupled with binding nature of the authority cited supra, therefore, this reference is found to be misconceived, hence, dismissed.

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[1] *ITRA 345 & 346 of 2016,* order dated *09.12.2019;* Reliance was placed upon Commissioner of Income Tax, Central Zone 'B', Karachi vs. Electronic Industries Ltd., Karachi [1988 PTD 111]; The Commissioner of Income Tax West Zone, Karachi and another vs. Khairpur Textile Mills Ltd. and others [1989 PTD 500]: and E.M. Oils Mills and Industries Ltd. through Director vs. Commissioner of Income Tax, Audit Division II, Companies III, Karachi [2011 PTD 2708].

[2] Per *Muhammad Osman Ali Hadi* in *Philip Morris vs. CIR* (*SFERA 39 of 2022*); judgment dated 24.11.2025.

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

Khuhro/PS