

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 212 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For hearing of main case

04.08.2026

Mr. Faheem Ali Memon, advocate for the applicant

The case of the applicant is that the Commissioner Appeals had rendered a judgment dated 24.06.2016. Copy is available at page 57 of the court file. The said judgment was appealed before the learned Tribunal, however, during pendency thereof the judgment impugned was re-visited by the learned Commissioner and recalled vide order dated 30.08.2016. Copy is available at page103 (a). Learned counsel demonstrates that the impugned judgment has been rendered without the learned Tribunal having been assisted with the correct facts and the appellate order is in respect of an impugned order that no longer subsists and / or was in the field. Learned counsel states that this anomaly is best addressed and corrected by the learned Tribunal itself and it is for the Tribunal to evaluate not only the absence of earlier order but also evaluate tenability of the order of recall, therefore, learned counsel seeks that the impugned judgment be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. 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