ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 597 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of CMA No.4827/2024.
2. For hearing of main case.

05.08.2026

Mr. Taimoor Ahmad Qureshi, advocate for the applicant.
Mr. Imtiaz Ali Solangi, advocate for the respondent.

Order dated 24.12.2024 records as follows:

"**24.12.2024**

Mr. Taimoor Ahmed Qureshi, Advocate for the Applicant.

1. Urgency granted.

2. Deferred.

4. Granted subject to all just exceptions.

3,5-6. The first question of law raised is that the impugned order dated 25.11.2024 passed by the Commissioner (Appeal-VII), Inland Revenue, Karachi is beyond pecuniary jurisdiction set by Section 126-A of the Income Tax Ordinance, 2001, which was inserted by the Tax Laws (Amendment) Act, 2024 on 03.05.2024. Learned counsel submits that as per sub-section (4) of Section 126-A of the Income Tax Ordinance, 2001, the appeal seized by the Commissioner (Appeal-VII) was of a value exceeding twenty million rupees, and was required to be transferred to the ATIR, but the Commissioner (Appeal-VII) nonetheless proceeded to pass the impugned order. Issue notice be issued to the Respondents for the 2nd week of January, 2025. Till than the impugned order shall remain suspended."

Learned counsel jointly state that in view of aforesaid, the impugned judgment may be set aside and matter be remanded back to the Commissioner Appeals 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

Khuhro/PS