

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 158 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

- 1. For hearing of CMA No.1400/2026.
- 2. For hearing of main case.

06.08.2026

Mr. Muhammad Salman Dosani, advocate and Syed Muhammad Hassan Meeerza, advocate for the applicant.

Mr. Ghazi Khan Khalil, advocate files Vakalatnama on behalf of respondent, same is taken on record.

Per learned counsel for the applicant, the issue before the Appellate Tribunal was categorization of foreign indenting commission under section 154A, ITO, 2001, read with section 233 of the ITO, 2001. Learned counsel states that instead of appreciating the controversy there before, the Appellate Tribunal has pleased to dismiss the appeal on the premise that levy of super tax has been held to be intra vires by the honourable Federal Constitutional Court. Learned counsel states that vires of law was never challenged by the applicant and even otherwise disregard of grounds invoked is not befitting the last fact finding forum of the statutory hierarchy. Learned counsel seeks that the impugned judgment is perfunctory, therefore, may be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. Learned counsel for the respondent does not controvert the record. 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