ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 667 of 2010
ITRAs 668 to 673 of 2010
ITRAs 718, 721 & 722 of 2010

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of main case.

06.08.2026

Mr. Faheem Ali Memon, advocate for the applicant.

These references are pending since 2010 without any progress. While various questions have been proposed, the crux of the learned counsel's arguments is that the impugned judgment decides numerous appeals vide common order in a slipshod manner without any independent due discussion or deliberation. Learned counsel states that the issues have been dealt with in a perfunctory manner and have been determined on presumption and surmises with total disregard of law and/or circumstances.

Learned counsel refers to paragraph 14 on typed page 11 of the impugned judgment to demonstrate that recourse has been made to Article 25 of the Constitution and findings rendered on discrimination while completely disregarding the applicable provisions of the fiscal law. Learned counsel refers to para 29 of typed page 21 of the impugned judgment to demonstrate that while accepting the value of perquisite of 50% of the salary, a deletion has been ordered on an unfounded notion that the case of each individual employee of the respondent had to be appraised independently. Learned counsel states that while there is no provision for same, it is also unusual since those individual cases were never before the taxation authority. Learned counsel also makes refers to para 30 of the impugned judgment available on typed page 22 to demonstrate that without citing any law, the Appellate Tribunal presumes and treats the amount as rent. Learned counsel states that this is done admittedly in absence of any tenancy relationship and the said conclusion is unfounded.

Learned counsel states that the impugned judgment is fraught with numerous instances as particularized above, therefore, in the interest of revenue and justice, the impugned judgment be set aside and matter be remanded back to the Appellate 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. Office is instructed to place copy hereof in the connected files.

Judge

Judge

Khuhro/PS