

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 197 of 2025
ITRA 198 of 2025
ITRA 199 of 2025
ITRA 201 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.30.
2. For orders on CMA No.1278/2025.
3. For hearing of main case.

11.05.2026

Mr. Qaim Ali Memon, advocate for the applicant.

These matters are pending since 2025 without any progress. The applicant department has made no effort to have the matters listed or heard since inception. Today when the matters came up for hearing, learned counsel presses only one question with regard to absence of the integral constituents of Section 122(5A) of the Income Tax Ordinance, 2001 and whether the same were established before the Appellate Tribunal or not.

Learned counsel relies on judgment of this court reported as 2013 PTD 1012. Respectfully the said judgment could not be demonstrated to assist the applicant's case as the content identified deals with the jurisdiction of the relevant officer and does not deal with the manner in which such jurisdiction is to be exercised. The Appellate Tribunal has dwelled extensively on the issue and found the two integral ingredients to be missing. Learned counsel has made no effort to distinguish or displace the findings and remains unable to suggest conclusion could be rested thereof. Since no question of law has been articulated to in reference jurisdiction, therefore, reference applications are dismissed in limine.

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