

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

ITRA 87 of 2022

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

**14.05.2026**

Messrs. Hamza Waheed and Sami-ur-Rehman, advocates for the applicant

Mr. Ameer Nausherwan Adil, advocate for respondent

Following question of law had been proposed for determination

Whether the learned Appellate Tribunal was justified in relying upon Circular No.8 of 2009 to retrospectively apply the amendments made in the Seventh Schedule to the Ordinance through Finance Act, 2009 to the Applicant's tax year 2009?

It is stated that the said question is squarely covered in favour of the applicant by virtue of judgments of the honourable Supreme Court reported as 2019 SCMR 1111 and 1986 SCMR 1817. It is stated that the said authorities are squarely binding upon this court, therefore, in *mutatis mutandis* application thereof the said question may be answered in favour of the applicant. 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

Amjad