

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 310 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.27
- 2. For hearing of main case

05.10.2026

Mr. Aftab Ali advocate holds brief for Mr. Ameer Nausherwan Adil, advocate for the applicant

Learned counsel for the applicant states that identical matter has been disposed of by this court *inter alia* vide order dated 11.11.2025 passed in ITRA 296 of 2024; same reads as follows:

“11.11.2025

Mr. Ghazi Khan Khalil, advocate for the applicant.

Miss. Lubna Pervez, advocate files Vakalatnama on behalf of respondent, same is taken on record. On 28.10.2025, following order was passed:

“28.10.2025

Mr. Ghazi Khan Khalil, advocate for applicant.

Learned counsel presses following questions for determination:-

- i. Whether under the facts and circumstances of the case, the Learned CIR (Appeals) was justified to hold that year of discovery in the instant case was Tax Year 2024, when actual year of discovery was in Tax Year 2019 and accordingly addition under section 111(1)(b) read with section 111(2)(ii) of the Income Tax Ordinance, 2001 was made in Tax Year 2018?
- ii. Whether under the facts and circumstances of the case, the Learned CIR (Appeals) was justified to adjudicate that the balance of the account was GBP 26,488 and not GBP 1,121,673 as confronted by the department, on the basis of statement of single sub-account?

Notwithstanding forgoing, it is submitted that the adjudication authority has not properly appreciated the law or the record there before and has rendered its findings dissonant to the law. Learned counsel further states that pursuant to a recent amendment in the law, mixed question of law and fact is no longer amenable for adjudication in reference jurisdiction and it is imperative that the lacuna in adjudication be filled via recourse to remand.

Admit references; notice to the respondent through first two modes as well as courier. Learned counsel is directed to place on record tracking report; to come up on 11.11.2025.”

Today counsel for the respondent is present and states that in view of foregoing it would be in the interest of justice and of all parties concerned to set aside the order and remand the matter to the Commissioner Appeals for adjudication afresh in accordance with law preferably within the period of three months. She further seeks that pending the aforesaid, no coercive action be taken against the respondent arising here from. Counsel for the applicant articulates no cavil to the aforesaid and states the reference application may be disposed of in the aforesaid terms. 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.

It is sought that this reference application may be disposed of for the same reasons and upon the same terms. 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