

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

I.T.R.A. No. 76 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For hearing of main case.
- 2. For hearing of CMA 460/2025.

05.10.2026

Messrs, Nadir Khan Burdi & Jala Karim, advocates for the applicant.
Syed Shohrat Hussain Rizvi, advocate for the respondent.

Following question has been proposed for determination:

“Whether under Section 129 of Income Tax Ordinance, 2001
Commissioner Appeals is empowered to remand back the matter to
Respondent No.3?”

Learned counsel places copy of the judgment in the case of *CIR Vs. M/s. Seven Star Sugar Mills (Pvt.) Limited, Karachi* reported as 2026 SCMR 69 on record and states that the said question has already been decided in favour of the applicant and against the respondent’s department. Learned counsel states that the said judgment is squarely binding upon this Bench, therefore, in *mutatis mutandis* application of the ratio so enunciated, question be answered in favour of the applicant and against the respondent’s department. Learned counsel for the respondent articulates no cavil to 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