

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

I.T.R.A. Nos. 164, 165, 173 & 174 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE
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For hearing of main case.

07.10.2026

Mr. Shafqat Zaman, advocate for the applicant.
Mr. Irfan Mir Halepota, advocate for the respondent.

Learned counsel for the applicant states that similar matters have been disposed of including order dated 11.05.2026 passed in ITRA Nos. 247 to 260 of 2017 and others, which is reproduced herein below:

"11.05.2026

*Mr. Anwer Kashif Mumtaz, advocate for the applicant
Mr. Ameer Nausherwan Adil, advocate for respondent
Mr. Munawar Ali Memon, advocate for respondent*

These references have been disposed of vide common order dated 12.01.2026. Learned counsel states that destination of remand had been erroneously recorded vide the impugned order, hence, the present applications. The same is not contested by the department. As a consequence hereof applications are treated as an application for review and allowed and the order dated 12.01.2026 is hereby recalled.

It is jointly stated that identical matters have been disposed of vide order dated 13.01.2026 passed in ITRA 329 of 2025, which reads as follows:

"Per learned counsel thirteen questions have been proposed herein, however, the primary issue is that the impugned order is not a speaking oruer as it is devoid of any independent discussion or deliberation. Learned counsel further states that the impugned judgment is inconsistent to the earlier judgments of the learned Tribunal being ITA Nos. 310/KB/2012, 132/KB/2012, 665/KB/2012, 310/KB/2012, 893/KB/2011, 664/KB/2015, 454/KB/2016 to 458/KB/2016, 233/KB/2016 to 234/KB/2016.

Pursuant thereto it is jointly sought that the impugned judgments be set aside and the matters be remanded back to the learned Tribunal for adjudication afresh expeditiously, by a larger bench thereof. 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 of this order in connected matter"

Learned counsel jointly seek that these references 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 Sign signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001, Offices is instructed to place copy of this order in connected matters.”

He seeks that present reference applications may also be disposed of for the same reason and upon the same terms as aforesaid. Learned counsel for the respondent articulates no cavil to the aforesaid. 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 to place a copy hereof in the connected matters.

Judge

Judge

M. Khan