

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 106 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE
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For hearing of main case

08.10.2026

Barrister S. Ahsan Ali Shah, advocate for the applicant

Learned counsel states that identical matters have been determined by this court vide order dated 06.10.2026 passed in ITRA 105 of 2018, which reads as follows:

“While numerous questions of law have been proposed, learned counsel demonstrates from the record that the *lis* before the learned Tribunal was never addressed in the impugned order. Learned counsel states that the entire case pertain to Section 121 (1) (d) of ITO, 2001, however, learned tribunal has erroneously premised it on Section 122 thereof. Learned counsel states that in such regard the order is entirely perfunctory in nature and not befitting the last fact-finding forum in the statutory hierarchy.

Learned counsel demonstrates that pursuant to order for substituted service, service has been effected through publication and the relevant excerpt of the newspaper is on file.

Learned counsel seeks that in view of the reasoning cited supra, it may be just and proper for the impugned order to be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. Plea appears well-reasoned. 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”

Learned counsel states 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