

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 236 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of CMA No.1439/2025.
- 2. For hearing of main case.

09.10.2026

Mr. Mushtaque Hussain Qazi, advocate for the applicant.
Barrister Syed Ahsan Ali Shah, advocate for the respondent.

Order impugned dated is 14.05.2025 rendered by the Appellate Tribunal, whereby it has been observed that the Commissioner (Appeals) ought to have remanded the matter and since it did not do so, such exercise is being undertaken by the Appellate Tribunal. Learned counsel for the applicant states that underlying order was time barred and the said issue was never considered by the Appellate Tribunal and the remand could have consequential impact of resuscitating limitation. He further states that the judgment has been prima facie premised on the observation that the Commissioner (Appeals) ought to have remanded the matter when in fact no such power was available therewith. Reliance is placed on judgment of the Supreme Court in the case of Seven Stars reported as 2026 SCMR 69. Learned counsel states that under such circumstances, impugned order is not sustainable, hence, same may be set aside and the matter be remanded to the Appellate Tribunal for adjudication afresh with direction that the issue of limitation be considered at the very onset. 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