

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Income Tax Reference Application Nos. 260, 261 & 262 of 2018

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

28.10.2026.

Barrister Syed Ahsan Ali Shah, advocate for the applicant.

The question pressed for determination is as follows:-

“Whether in the circumstances and facts of the case, the learned Appellate Tribunal Inland Revenue, Karachi was justified to dismiss the departmental appeal against the express provision of law vide section 131(1)(d) of the Income Tax Ordinance, 2001 which clearly states that the limitation of filing of second appeal starts from the date of service of order to the zonal Commissioner and not from the date on which the order was passed by the learned Commissioner Inland Revenue (Appeals).?”

Learned counsel places reliance on Statement dated 21.01.2019 annexed alongwith the relevant copy of the appellate order demonstrating that the same was received by the department on 29.12.2014. Learned counsel states that this record has not been appreciated by the learned Tribunal and the applicant department has been erroneously nonsuited on account of limitation. He refers to paragraph-11 of the impugned judgment to corroborate his statement.

Learned counsel states that per Section 131(1)(d) at the relevant time the limitation originated from the date of service of the order of the Commissioner (Appeals) on the taxpayer or the Commissioner, as the case may be. He states that the said limitation then raised was 60 days. He states that the appeal before the learned Tribunal was well within time. The contentions of the learned counsel are corroborated by the law and borne from the record, therefore, the question is answered in favour of the applicant department and against the respondent. As a consequence, the impugned order is set-aside and matters are remanded back to the learned Tribunal for adjudication in accordance with law.

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 the connected files.

Judge

Judge