ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 109 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection Nos. 5 & 20
2. For hearing of main case

24.08.2026

Mr. Furqan Mushtaq, advocate for the applicant
Mr. Irfan Mir Halepota, advocate for respondent

The following questions of law had been proposed for determination:

(a) Whether under Section 67 of the Income Tax Ordinance 2001 read with Rule 13 of the Income Tax Rules 2002 administrative and general expenses have to be allocated between each class of income even where no expenses are actually incurred in earning some classes of income?

(b) Whether the ATIR could have remanded the issue of allocation of expenses to the Additional Commissioner where there was no factual dispute and no new evidence was presented before it?

(c) Whether the Commissioner's powers under Section 122(5A) of the Income Tax Ordinance 2001 could be delegated to and exercised by the Additional Commissioner?

(d) Whether the Additional Commissioner could ask for further information and documents in proceedings under Section 122(5A)?

On 10.08.2026, following order was passed :

This reference application assails the constituent of impugned order whereby the matter has been remanded to the adjudicating officer. Learned counsel insists that since the applicant has already gone through the rigors of adjudication no case is made out to subject the assesse to the same all over again. Since remand order is atleast six years old learned counsel for respondent may seek instructions as to the fate thereof. To come up on 24.08.2026.

Learned counsel for respondent states that to the extent as aforesaid it may be just and proper for the impugned order to be set aside and this aspect be remanded back to the learned Tribunal to decide by itself in accordance with law. 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

Amjad