

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 422 of 2006

DATE	ORDER WITH SIGNATURE OF JUDGE
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For regular hearing.

24.08.2026

Mr. Usman Alam, advocate for the applicant.

Mr. Ameer Nausherwan Adil, advocate files power on behalf of the respondent, which is taken on record.

It is jointly stated that identical matters have been disposed of by an earlier Division Bench of this Court *inter alia* vide order dated 07.05.2026 passed in ITRA No.126 of 2021 & others, which is reproduced as follows:

“07.05.2026

Mr. Anwer Kashif Mumtaz, advocate for the applicant
Mr. Qaim Ali Memon, advocate for the applicant
Mr. Ameer Nausherwan Adil, advocate for respondent
Mr. Shafqat Zaman advocate holds brief for Syed Muhammad Aijaz, advocate for respondent

It is jointly stated that similar matters have been disposed of by this court including order dated 13.01.2026 passed in ITRA 329 of 2025, same is reproduced herein below:

“Per learned counsel thirteen questions have been proposed herein, however, the primary issue is that the impugned order is not a speaking order 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 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. Office is instructed to place copy of this order in connected matters.”

Learned counsel state that this reference application may be disposed of for the same reason and upon the same terms as the order 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.

Judge

Judge

M. Khan