

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 102 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

1. For hearing of main case.
2. For hearing of CMA 1008/2024.

27.08.2026

Mr. Yousuf Ali, advocate for the applicant.
Mr. Asad Aftab Solangi, advocate for the respondent

Following question of law had been pressed for the determination:

- Whether the learned Appellate Tribunal was justified in law to confirm the orders passed by the authorities below without first deciding the issue of jurisdiction of the assessing officer which was specifically challenged by the applicant?

Learned counsel demonstrates from Paragraph 4 of the impugned judgment that the said objection had been raised before the learned Tribunal. He then refers to Paragraph 6 of the judgment which concludes without deciding the primary issue of jurisdiction. Learned counsel states that such treatment is *prima facie* erroneous and the lack of relevant findings makes the impugned judgment erroneous on the fact. Learned counsel seeks that the impugned judgment be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh with the issue of jurisdiction being determined at the auxiliary very onset. Learned counsel for the respondent articulates no cavil to the 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