ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 288 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

Hearing of case.

1. For hearing of CMA No. 1603/25 (Ex)
2. For hearing of main case.

13.11.2026

Mr. Shafqat Zaman, advocate for the applicant.
Mr. Faheem Raza Khuhro, advocate for the applicant.

Following question is pressed for determination:-

> "Whether on the facts and in the circumstances of the case the Learned ATIR was justified to set aside the appellate order of the Learned CIRA-IV, Karachi for deletion of Rs. 12,741,968/- added by the Learned Assessing Officer u/s 111(1)(c) of the Ordinance, 2001 on account of services expenses, and remanded the issue for proceedings to the Learned Assessing Officer."

Learned counsel states that even though the impugned order is that of remand, however, it has the effect of resuscitating limitation on an issue for which perhaps the same had lapsed.

Learned counsel for the respondent does not controvert the observation that the impugned order has the effect of resuscitating limitation, therefore, seeks that it may be just and proper for the impugned order to be set aside and matter remanded back to the learned Tribunal for adjudication on merits and pending foregoing, no coercive action be taken against the applicant arising therefrom. 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

Ayaz p.s.