ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA No. 538 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection No.10.
2. For orders on CMA No. 4353 of 2024.
3. For hearing of CMA No.4354 of 2024.
4. For hearing of main case

16.11.2026

Mr. Asif Ali, advocate for the applicant.
Mr. Mukesh Kumar Khatri, advocate for the respondent.

It is jointly stated that the impugned order is that of the Commissioner Inland Revenue (Appeals) and under *pari materia* facts and circumstances, the order dated 06.11.2026 has been passed in SSTRA No. 81 of 2024, which reads as follows:

"**06.11.2026**

Mr. Furqan Mushtaq, advocates for the applicant.
Mr. Mukesh Kumar Khatri, advocate for the respondent.

These references arise out of impugned order/s of the learned Commissioner Appeals and pertain to the limited period when such orders / judgments were mandated to be directly assailed in reference jurisdiction. As a consequence, the parties were deprived of an appellate forum, being the learned appellate tribunal. The law has since been reversed, and the forum of the learned tribunal has been restored.

Per learned counsel for the applicant, questions of fact / evidence, arising from the impugned orders, are required to be addressed as for the intervening period under reference the ambit of reference jurisdiction stood expanded in such regard. He states that the statutory provision has since been revisited and the original ambit, addressing questions of law, has been restored. He states that a judgment is to be rendered based on jurisdiction available to a forum at the time that the same is exercised.

Mr. Mushtaq further articulated that the intervening amendment had deprived the parties, including revenue, of an appellate forum, being the tribunal. It was stated that the law has since restored the forum, therefore, no case arises to deprive the present parties in such regard.

He submitted that this is no instance of first impression as in *pari materia* circumstances the honorable Lahore High Court[1] and the honorable Islamabad High Court[2] have concluded that

[1] Haris Hasan Syed vs. Commissioner Inland Revenue (ITR 21137 of 2025), judgment dated 29.09.2025; Muhammad Tariq Zahoor vs. The Commissioner Inland Revenue (ITR 18012 of 2025), judgment dated 21.10.2025.
[2] Mian Group of Chakwal Karamdad Arcade vs. Assistant Commissioner I.R. Islamabad & Others (ITR 65 of 2024); judgment dated 14.11.2025.

> such matters ought to be transferred from the High Court to the respective appellate tribunals. In such regard directions have been given to the office to transmit the reference applications, along with all annexures, to the learned tribunal, with directives to treat the same as appeals pending there before, against the impugned order/s, and decide the same in accordance with the law.
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> Mr. Mushtaq seeks similar treatment in so far as the present references are concerned and prays that pending the determination by the learned tribunal no further coercive action be taken against the applicants / assesses arising here from. Learned counsel for the respondent articulates no cavil to the aforesaid. Order accordingly.
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> 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 47 subsection 5 of Sales Tax Act, 1990. Office is instructed to place copy of this order in the connected file."

It is sought that this reference application be disposed of for the same reasons and upon same terms as 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

SADAM