ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 30 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

For hearing of main case.

18.11.2026

Mr. Irfan Mir Halepota, advocate for the applicant.

While numerous questions of law had been proposed for determination, learned counsel states that the impugned order is entirely perfunctory in nature and is devoid of independent discussion and / or deliberation of the relevant law. He refers paragraph 8 to illustrate that the entire issue has been ignored and instead reference is made to page numbers of the order under appeal and same has been upheld unjustifiably. He states that other issues have also been dealt with in the same perfunctory manner, therefore, he seeks the impugned order to be set aside and matter remanded back to the learned Tribunal for adjudication afresh in accordance with law. The plea is well reasoned. 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.