

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
Income Tax Reference Application No. 231 of 2018
(Commissioner Inland Revenue Zone-III, LTU, Karachi Vs. M/s Razi Sons (Pvt) Limited)
Along with
I. T. R. A. No. 232 & 245 of 2018

Date	Order with signature of Judge
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FRESH CASE.

- 1) For orders on office objection No. 19.
- 2) For hearing of main case.

28.08.2025.

Mr. Irfan Mir Halepota, Advocate for Applicants.

Through these Reference Applications, the Applicant has impugned order dated 05.06.2018 passed in ITA No. 441/KB/2016, ITA No. 442/KB/2016 and ITA No. 443/KB/2016 for (Tax Year 2013, 2014 & 2014) respectively proposing various Questions of law for all three tax years; however, on perusal of the order of the Tribunal, it reflects that the Tribunal has given a finding of fact and the relevant observations at Paragraph 8 reads as under:-

“8. I have heard the arguments of the learned representatives from both sides and have also perused the impugned order of the learned CIR(A), relevant provisions of law and available record of the case. I am of the view that learned CIR has rightly deleted the impugned order passed by the ACIR his reasoning is based on the well-settled principle and on the premise that the ACIR was neither justified, nor had acted in accordance to law as provisions of Section 161 for violation of Section 153(1) cannot be invoked without pointing out specific payment which has been made in violation to Section 153(1) particularly when admittedly the appellant had filed complete detail of documentary evidences. Therefore, the DCIR was under legal obligation to confront the appellant / taxpayer with specific instances before ***** transaction. The crux of the supra discussion is that the findings of the learned CIR(A) do not suffer from any infirmity or illegality, therefore, the order of the learned CIR(A) being based on cogent reasons is hereby upheld.”

After going through the above findings, we do not see as to how the proposed Questions are arising out of the order of the Tribunal, whereas, it has been categorically held that the

Respondent had provided all documentary evidence; however, the department had failed to point out any transaction wherein, the advance tax was not deducted or paid. Moreover, different Questions have been proposed in these Reference Applications for different tax years; however, these Questions do not arise out of the above findings.

In view of the above, no question of law arising out of the order in question; hence, these Reference Applications are ***dismissed*** in limine with pending application(s).

Let copy of this order be sent to Appellate Tribunal Inland Revenue (Pakistan) at Karachi, in terms of sub-section (5) of Section 133 of Income Tax Ordinance, 2001. A copy shall also be placed in all connected files.

CHIEF JUSTICE

J U D G E

Arshad/