

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 319 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For hearing of main case

14.10.2025

Mr. Irfan Mir Halepota, advocate for the applicant

Messrs. Haider Naqi, Nadeem Ahmed Dawoodi and Wajahat Ali,
advocates for respondent

It is contended that the impugned order has not adequately discussed or deliberated the questions there before and has rendered the order in a perfunctory manner. Learned counsel refers to the first part of page 8 of the impugned order where it is stated that that the assessing officer is directed to levy the normal tax in accordance with the First Schedule to Income Tax Ordinance, 2001. In such regard it is submitted that there is no case for remand therefore such directions remain to be misplaced. It is stated that the subsequent paragraph and ground four in the impugned order have apparently been rendered in pursuance of the judgment of the High Court and Supreme Court, however, not a single settled judgment has been cited in the order. Learned counsel states that the entire order has been rendered in a perfunctory manner and the same is not befitting the last fact finding forum in the statutory hierarchy. Learned counsel for the respondent submits that in view of the foregoing it may be just and proper for the impugned order to be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. 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