

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 07 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

For hearing of main case.

19.09.2025

M/s Abdul Rahim Lakhani and Atta Muhammad Qureshi, advocates for the applicant.

Per learned counsel the entire premise on which the impugned judgment is rested is that the relevant documents were not placed before the forum of the first instance, therefore, no consideration was merited of the same. Learned counsel stressed that even if the said contention is sustained then at best, it should have been the case of remand and under no circumstances could the learned Appellate Tribunal avoid its role as the last fact finding forum and render its conclusion without even considering the documents. He stated that this matter has been pending since 2020 and despite service of notice the respondent remained unrepresented time and again and the same is the case today. He has drawn our attention towards a Division Bench authority of this Court including order dated 07.08.2025 in S.C.R.A. 752/2024 to demonstrate that this is a fit case for the impugned judgment to be set aside and matter be remanded to the learned Tribunal for adjudication afresh. 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(5) of the Income Tax Ordinance, 2001.

Judge

Judge

M. Khan