

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 352 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
1. For order on office objection No.10 2. For orders on CMA No.3315/2024 3. For hearing of main case	

29.09.2025

Mr. Muhammad Zeeshan Ashraf, advocate for the applicant

Mr. Muhammad Bilal Bhatti advocate files vakalatnama on behalf of respondent, whereas, Mr. Irfan Mir Halepota advocate also files vakalatnama on behalf of respondent. Both vakalatnamas are taken on record.

On the last date following order was passed :

"Bailiff report is taken on record, the service is held good.

The operative part of the impugned order reads as follows:-

"I have examined the record of proceedings and have perused the impugned order. It is noted that the officer-initiated proceedings u/s 161 ibid against the appellant and charged tax on account of failure to withhold tax on the purchases and other expenses.

After considering all the facts of the case, I do not agree with the contention of the appellant as detailed in the grounds of appeal. The appellant has failed to file any evidence to back that claim was ever submitted before the officer. The officer has charged withholding tax only on the amount against which appellant has not provided any evidence to support his claim. The officer was justified to raise the issue and demand evidence of exemption claimed on the expense. Ample opportunity was also provided to the appellant to submit the same, but the appellant did not take advantage of such opportunity. The AR also did not produce any such evidence before me to substantiate his claim. In view of above, I do not see any lawful reason to interfere in the impugned order. The order, therefore, is hereby confirmed.

The appeal is disposed off as indicated above."

Learned counsel has impugned the findings however it appears that they are findings of fact. The original order was also perused and the learned counsel was confronted with the corroborating findings of fact including therein. Learned counsel seeks time. At his request adjourned. To come up on 29.09.2025.

Today, learned counsel remained unable to assist and has failed to raise/articulate a single legal ground arising out from the impugned judgment. In view hereof, it is argued that no question of law raised for us to address, therefore, this reference application is dismissed.

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