

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application Nos. 269 of 2016
along with
ITRA Nos. 666, 719 & 720 of 2010

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of CMA No. 319/2016. (stay)
2. For hearing of main case.

11.11.2025

Mr. Hamza Waheed, advocate along with Mr. Sami-ur-Rheman, advocate for applicant in ITRA No. 269/2016.
Mr. Faheem Ali Memon, advocate for respondent In ITRA No. 269/2016 and for applicant in ITRA Nos.666, 719 & 720 of 2010
Mr. Atir Aqeel Ansari, advocate alongwith Mr. Muhammad Ajmal Khan, advocate for respondents.

On the last date, following order was passed:-

"28.10.2025

Mr. Faheem Ali memon, Advocate for applicant.
Mr. Hamza Waheed, advocate along with Mr. Sami-ur-Rehman, advocate for applicant in ITRA No. 269/2016.
Mr. Atir Ali Ansari, advocate for respondents.

Per Mr. Hamza Waheed, advocate the primary issue is in inconsistent judgments of the Tribunal. Learned counsel states that in the tagged references filed by the department, the same have been decided in favour of the assessee, whereas, in the case of the applicant, the Tribunal has held to the contrary. Learned counsel states that such conduct is contrary to the law as maintained by a Division Bench of this Court vide judgment dated 28.11.2023 in SCRA No. 1233/2023. Counsel for the department may seek instructions.

To come up on 11.11.2025. Interim order, passed earlier, to continue till the next date of hearing. Office is instructed to place copy of this order in the connected files."

Today, it is jointly stated that it would be in the interest of all parties concerned if the impugned orders are set-aside and matters are remanded 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. Office is instructed to place copy of this order in the connected files.

Judge

Judge