Order Sheet

IN THE HIGH COURT OF SINDH AT KARACHI

Misc. Appeal No.25 of 2026

Date	Order with Signature of Judge

Fresh case
1. For order on CMA No.1716/2026
2. For order on CMA No.1717/2026
3. For hearing of main case
4. For order on CMA No.1718/2026

09.03.2026

Mr. Talha Abbasi, Advocate for the appellant

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1. Urgency is granted.

2. Exemption is granted subject to all just exceptions.

3&4. Counsel for the appellant contends that at the time of filing SMA No.499/2020, the legal heirs, allegedly inadvertently, declared the value of the subject property (i.e. a bungalow No.8-B, 4th South Street, South Central Avenue, DHA Phase-II, Karachi, ad-measuring 1,000 sq. yds.) Karachi, to be Rupees Two Hundred and Twenty Million (Rs.220,000,000). However, four years after the letters of administration were granted, it transpired that the declared value of the property was not aligned with the provisions of the Income Tax Ordinance, 2001, to the extent that the statutory value of the subject property, notified as Rs.10,200/- per sq. ft. vide Notification No.SRO1724(i)/2024 dated 29.10.2024, comes to Rs.90 million approx. as per FBR value. Yet, the Sub Registrar Defence, Karachi, allegedly assessed the value of the property as per the Letters of Administration granted on 05.03.2021 as Rs.220 million instead of Rs.90 million. Counsel contends that the Additional Registrar has applied provisions of law incorrectly, and when the legal heirs moved an application in December 2025 to correct the inadvertent error, viz., the value of the subject property, the same was declined vide the impugned Order dated 24.02.2026. **Issue court motion notice to the Sub Registrar, Defence Karachi**, to submit before the next date of hearing comments and place on record the relevant notifications/circulars concerning the criterion to be applied for determining the value of the property for calculating taxes and duties. Meanwhile, the impugned order 24.02.2026 to the extent of the subject matter of the application under Sec.261 of the SA, 1925, r/w Sec.153 CPC is hereby temporarily suspended. The learned District Judge Karachi South is restrained from passing a final order in terms of paragraphs 13 and 14 of the impugned Order until the next hearing date.

To come up on 17.03.2026 at 9:30 a.m.

JUDGE

Asif