

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No.126 of 2024

Date	Order with Signature of Judge
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Hearing of case (priority)

1. For order on office objections
2. For order on CMA No.1233/2024
3. For hearing of main case

07.04.2026

Mr. Asad Aftab Solangi, Advocate for the applicant

Following question had been proposed for determination:

"Whether the learned Appellate Tribunal Inland Revenue (ATIR) was not legally bound to firstly decide the question of time limitation when in the instant case learned Commissioner Inland Revenue Appeals has clearly held that the respondent taxpayer had filed appeal before the CIR(Appeals) time barred by Four Years, One Month and 23 Days period which is the violation of section 127(5) of the Income Tax Ordinance?"

Learned counsel states that this matter is pending since 2024 and the respondent is continuously avoiding service. He states that pursuant to order for substituted service, the service has been effected through publication. He places relevant newspaper excerpts on record.

Learned counsel states that the question proposed ought to have been considered in its proper perspective by the learned Tribunal, however, the same has not been done and he seeks to demonstrate that the modus operandi applied by the learned Tribunal is perfunctory. He states that being the last fact finding forum in the statutory hierarchy, it is not befitting the learned Tribunal to address the issues in slipshod manner. He states that it would be in the interest of justice and revenue for the impugned judgment 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