

Order Sheet

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application Nos.193 and 194 of 2025

Date	Order with Signature of Judge
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ITRA No.193 of 2025

Fresh case

1. For order on CMA No.1258/2025
2. For hearing of main case

ITRA No.194 of 2025

Fresh case

1. For order on CMA No.1259/2025
2. For hearing of main case

08.04.2026

Mr. Imtiaz Ahmed Solangi, Advocate for the applicant

Learned counsel presses following question for determination:

- “1) Whether, under the facts and in the circumstances of the case, the Commissioner-IR (Appeals) erred in holding that the taxpayer is not a Withholding Agent/Prescribed Person under section 153(7)(k) of the Income Tax Ordinance by precluding the ‘construction services’ rendered by taxpayer engaged in the "Construction of building from the definition of building, especially the one mentioned as "other buildings" u/s 153(7)(k) of the Income Tax Ordinance, 2001.”

The relevant paragraph of the impugned judgment dealing with the controversy agitated is paragraph 9 which reads as follows:

“9. On perusal of the impugned order it is observed that a notice u/s under Rule 44(4) of the Income Tax Rules, 2002 was served upon the appellant by the ACIR which was replied by the appellant through M/s. Azam Law Associates vide barcode 100000185748002 dated 19.01.2024 wherein, it was stated that the appellant is a of Construction Services Provider duly registered under the Sindh Sales Tax on Services Act, 2011 and appellant is not registered under Section 14 of the Sales Tax Act, 1990 therefore, Section 153(7)(k) does not attract in the case of the appellant moreover, appellant is not in any way a Builder as such, he does not fall in the jurisdiction of Medium Tax Officer.”

Prima facie, the proposed question and the finding is that of fact. Learned counsel remains unable to articulate any question of law arising therefrom meriting adjudication in reference jurisdiction. In view hereof, no question has been articulated for adjudication in reference jurisdiction, therefore, these

references are dismissed in *limine*. Office to place a copy hereof in the connected reference.

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

Asif