

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 254 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of main case.

09.04.2026

Mr. Hamza Waheed, advocate for the applicant.

Mr. Faheem Raza, advocate files Vakalatnama on behalf of respondent, same is taken on record. On 26.03.2026 following order was passed:

“09.04.2026

Mr. Hamza Waheed, advocate for the applicant.

1. Exemption granted subject to all just exceptions.
2. Following questions have been proposed for determination:
 - A. Whether the learned ATIR erred in failing to apply its own mind and for not giving any independent reasons?
 - B. Whether the learned ATIR erred in reclassifying the applicant's commission income falling under the Final Tax Regime as Other Income under the Normal Tax Regime?
 - C. Whether the learned ATIR erred in upholding the apportionment of expenses made by the Additional Commissioner Inland Revenue?
 - D. Whether the learned ATIR erred in upholding the additions made under section 111(1)(d) of the Income Tax Ordinance, 2001?

Learned counsel states that question B is covered in favour of applicant by virtue of judgment reported as 2020 PTD 1614. He states that question C is covered in favour of the applicant by virtue of judgment reported as 2024 SCMR 700. Insofar as the question D is concerned, learned counsel states that the same covered in favour of the applicant by order of the Supreme Court passed in CPLA 3169 of 2022.

Notwithstanding the foregoing, he states that the impugned order is devoid of any independent discussion or deliberation and cannot be sustained as the final appellate judgment in the statutory hierarchy.

Admit reference application, issue notice to the respondents through first two modes as well as courier. Learned counsel to place tracking report of courier on record. To come up on 09.04.2026.”

It is jointly stated that it may be just and proper to set aside the impugned order and remand the matter to the Appellate Tribunal for adjudication afresh in accordance with law, preferably within 90 days. It is

stated that pending aforesaid no coercive action be taken against the respondent arising here from.

Learned counsel seek that the reference application may be disposed of in the said terms. 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

Khuhro/PS