

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI**

ITRA 19 of 2026

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
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1. For hearing of CMA No.201/2026.
2. For hearing of main case.

29.01.2026

Mr. Muhammad Asad Ashfaq Tola, advocate and Mir Moula Bux Tunio, advocate for the applicant.

Mr. Ghazi Khan Khalil, advocate undertakes to file Vakalatnama.

The issue before the Appellate Tribunal was primarily that of limitation and that is also over 1300 days. The condonation of limitation was sought before the Appellate Tribunal on the grounds that the applicant was suffering from ample vascular dementia. Learned Tribunal was of the view that period of such incapacity had not been justified.

Mr. Ghazi Khan Khalil, advocate is present on behalf of department and states under instructions that the impugned order may be set aside and the matter be remanded back to the adjudicating officer; subject to following conditions:

- A. That duly empowered representative or member of applicant's family shall proceed with the matter before the assessing officer and shall not cause any delay.
- B. That all available documentation etc shall be made available on behalf of the applicant before the assessing officer forthwith.
- C. The said proceedings shall be concluded expeditiously after having provided due opportunity to the applicant.
- D. In the even that applicant is unable / unwilling to comply with conditions as aforesaid, the assessing officer shall render its order on the basis of record / evidence available in accordance with law.

The court appreciates the conduct of the department in mitigating this matter; in the manner articulated by Mr. Ghazi Khan Khalil. Learned counsel for the applicant states that this reference may be disposed of in the aforesaid 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