ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

I.T.C No. 140 of 2005

DATE	ORDER WITH SIGNATURE OF JUDGE

For Regular hearing.

11.08.2026.

Mr. Rana Sakhawat Ali, advocate for the applicant.
Mr. Hamza Waheed, advocate alongwith Mr. Sami-ur-Rheman, Advocate for the Respondent.

This ITC is pending since 2005. The issue is that of extra shift depreciation and in response thereto, the learned Commissioner Income Tax (Appeals) had concluded as follows:-

> "I have examined the AR's submissions. His contention that extra shift depreciation is not to be calculated separately for each and every item of addition, finds support from the ITATs order. However, it will also be incorrect to assume that if any new plant or an exclusive plant is acquited during the year, the same would be entitled to extra shift depreciation for the entire year. Under these circumstances, I deem it fit to set aside this allowance, with the direction to the TO to examine the nature of each item of addition If the same represent items that merged with the existing plant, extra shift depreciation should be allowed for the entire year. In case the additions represent an independent unit capable of functioning separately, then the extra shift allowance shall be restricted to the number of days such plant worked extra shifts."

The learned Tribunal found the remand to be consonant with the law as was then in force, and upheld the same. Learned counsel for the Respondent states that the Commissioner had directed for assessment / re-assessment of the claim in the said circumstances and had not passed any final order. He states that directions for examination were in fact in the interest of justice of revenue, and therefore no case ever made out to challenge the same or the same having been upheld by the learned Tribunal.

Learned counsel for the Applicant articulates no cavil in such regard and states that the said exercise had already been completed more than 20 years ago, therefore the reference would in any event become infructuous, hence may be disposed of. 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

Ayaz P.S.