

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 49 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection.
- 2. For order on CMA No.269/25.
- 3. For order on CMA No.270/25.
- 4. For hearing of main case

11.08.2026.

Mr. Yousuf Ali, advocate for the applicant.
Mr. Imtiaz Ali Solangi, advocate for the respondent.

On 19.05.2026, following order was passed:

“Mr. Yousuf Ali, Advocate for the applicant

For the present purposes, learned counsel proposes following questions of law for determination:

"A. Whether the impugned order passed by the learned Tribunal, without considering the grounds of appeal and recording its independent reasoning, can be considered a valid order under section 24A of the General Clauses Act, 1897?

B. Whether in the facts and circumstances of the case, the learned Tribunal was justified to decide the appeal in a slipshod manner and in undue haste without providing sufficient opportunity of hearing to the Appellant in gross violation of the principles of natural justice?"

Admit reference. Notice to the respondent through first two modes as well as courier. Learned counsel to place tracking report of courier on record. To come up after two weeks.

Today, Mr. Imtiaz Ali Solangi, advocate states under instructions that it may be just and proper and in the interest of justice for the impugned order to be set aside and matter remanded to the learned Tribunal for adjudication afresh. 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