

ORDER SHEET
IN THE HIGH COURT OF SINDH KARACHI
ITRAs No.253 & 254 of 2011

DATE	ORDER WITH SIGNATURE OF JUDGES
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Hearing of case

For hearing of main case

12.11.2024

M/s. Anwar Kashif Mumtaz & Usman Alam, Advocates for the Respondent

None present on behalf of the Applicant nor any intimation received. Through these Reference Applications, the Applicant Department has impugned a common order dated 23.07.2011, passed in ITA No.651/KB-2008 for assessment year 2001-2002 & ITA No.656/KB-2008 for assessment year 2003, proposing various questions of law, including question that whether the learned Appellate Tribunal was justified in remanding the matter to the Assessing Officer for *de novo* consideration.

We have perused the record as well as order of the Tribunal and are of the view that no prejudice has been caused to the Applicant inasmuch as after *setting-aside* the order of the Forum below, the matter has been remanded to the Assessing Officer for *de novo* consideration; therefore, in essence no question of law has arisen out of Order of the Tribunal; hence, both these Reference Applications are hereby dismissed along with pending application[s].

Office to place a copy of this order in connected matter.

JUDGE

JUDGE

Qurban/PA*