

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH KARACHI**  
**ITRA No.328 of 2024**

DATE	ORDER WITH SIGNATURE OF JUDGES
<u>Hearing of Case [Priority]</u>	

- 1. For orders on office objection No.10
- 2. For hearing of CMA No.2466 of 2024 [Stay Application]
- 3. For hearing of main case

**16.12.2024**

Mr. Shams Mohiuddin Ansari, Advocate for Applicant

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Mr. Iqbal Hussain, Advocate has affected appearance on behalf of the Respondent and submits that he has already filed his Vakalatnama.

Through this Reference Application, the Applicant has impugned Order dated 16.05.2024 passed by the Commissioner (Appeals) under Section 129(1) of the Income Tax Ordinance, 2001, whereby, the Appeal has been dismissed. Though *various* questions of law have been raised on behalf of the Applicant; however, it appears that in this matter, the issue is in respect of charging of tax on deemed income under Section 7E of the Income Tax Ordinance, 2001; however, the Applicant had failed to respond before the Original Authority, whereas, the Commissioner (Appeals) has also failed to give any finding of fact viz-a-viz an exemption available to a taxpayer under Section 7E *ibid*. In view of such position, we are not in a position to answer the proposed questions of law; therefore, matter is required to be remanded to the Original Authority.

In view of above, the impugned Order passed by the Commissioner (Appeals) dated 16.05.2024 as well as Order under Section 122(5A) of the Income Tax Ordinance, 2001 dated 11.09.2024 are hereby *set-aside* and matter has been remanded to the Original Authority, whereas, Applicant shall furnish requisite details as to calculation of tax, if any, in terms of Section 7E *ibid*. Let a copy of this order be issued to Additional Commissioner, Inland Revenue, Zone-V-Range A, Zone-V, Medium Taxpayers Office Karachi, 1<sup>st</sup> Floor, New Income Tax Building, Shahrah-e-Kamal Atta-Turk, Karachi.

**JUDGE**

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