

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
**Income Tax Reference Application No. 311 of 2019**

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Date

Order with signature of Judge

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**FRESH CASE**

- 1) For orders on office objection No. 24.
- 2) For orders on CMA No. 477/2019.
- 3) For hearing of main case.

**06.08.2025.**

Mr. Faheem Ali Memon, Advocate for Applicant.

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Mr. Faheem Ali Memon has filed Vakalatnama on behalf of concerned Commissioner superseding the earlier Counsel which is taken on record.

- 1) Deferred.
- 2) Granted subject to all exceptions.
- 3) Through this Reference Application, the Applicant has impugned order dated 17.07.2019 passed by the Appellate Tribunal, Inland Revenue, Karachi in ITA No. 619/KB/2012 (Tax Year 2006) proposing various questions of law; however, perusal of the record reflects that insofar as the Question regarding amount of advance to suppliers of the company is concerned, the finding of the Tribunal is based on its earlier orders passed on 28.08.2017 in ITA No. 439/KB/2011 and when confronted, Counsel is not in a position to assist us as to whether the said order of the Tribunal was impugned any further by the department or not.

We have gone through the memo of reference and in that as well nothing has been stated in this regard and therefore, the findings of the Tribunal is unexceptionable inasmuch as no assistance has been provided to us in respect of any further challenge to said order.

Insofar as the second question is concerned, the Tribunal has remanded the matter to the department in respect of wright-off the difference between cost of assets as per books and determination through fiscal verification; hence no case is made out for any indulgence in this regard as well.

In view of the above, this Reference Application is dismissed as being not maintainable. Let copy of this order be issued to the Appellate Tribunal, Inland Revenue, Karachi in terms of section 133(5) of the Income Tax Ordinance, 2001.

**CHIEF JUSTICE**

**J U D G E**

Arshad/