

**IN THE HIGH COURT OF SINDH AT KARACHI**  
**Income Tax Reference Application Nos.229 & 230 of 2023**

Date	Order with Signature of Judge
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Hearing of case

1. For orders on office objections
2. For orders on CMA No.307/2023
3. For hearing of main case

**25.03.2026**

Qazi Umair Ali, Advocate for the applicant  
Mr. Mukesh Kumar Khatri, Advocate for the respondent

While various questions have been proposed for determination, learned counsel for the applicant states that the impugned judgment is devoid of any independent discussion and or deliberation and has entirely been predicated upon reproductions and conjunctions. He states that the same is not befitting the last fact forum in the statutory hierarchy. Learned counsel seeks that it may be just and proper for the impugned judgment to be set aside and the matter remanded back to the learned Tribunal for adjudication afresh in accordance with law and in the meanwhile no coercive action be taken against the applicant arising herefrom. Learned counsel for the respondent articulates no cavil to the aforesaid. These references are disposed of in the above terms. Office to place a copy hereof in the above connected reference application.

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