

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 06 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.24
- 2. For hearing of main case

11.08.2026

Syed Shohrat Hussain Rizvi, advocate for the applicant

Messrs. Muhammad Ali Lakhani and Atta Muhammad Qureshi,
advocates for respondent

Per learned counsel the impugned order is a rectification order and it has overturned the original appellate order under the garb of section 221 of the Income Tax Ordinance, 2001. Learned counsel relies upon the judgment of the Supreme Court reported as 2025 SCMR 1505 to state that the same is dissonant with the law.

Learned counsel states that the sole question before the court is whether the final judgment of the learned Tribunal could be overturned by recourse to rectification. Learned counsel states that the said question has already been decided in favour of the applicant department in the judgment cited supra which is squarely binding on this bench, therefore, he sought that the question be answered in favour of the applicant department and the impugned order be set aside. Learned counsel for respondent is unable to distinguish or displace the aforesaid. 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