

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

**ITRA 214 of 2018**

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DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on CMA No.251/2018
2. For hearing of main case

**20.04.2026**

Mr. Faheem Raza Khuhro, advocate for the applicant

Following question of law had been proposed for determination.

Whether, on the facts and circumstances of the case, the learned ATIR erred in law in deleting the addition arising from the loss claimed on the disposal of fixed assets, despite the fact that such loss is expressly excluded as an allowable deduction under Section 21(n) of the Income Tax Ordinance, 2001, and that the determination of the fair market value of such assets falls within the exclusive domain of the Commissioner-IR under Section 6893) of the said Ordinance?

Learned counsel states that respondent has continuously avoiding adjudication, therefore, pursuant to orders for substituted service, service has been effected through publication and the relevant newspaper excerpt is placed on file.

Learned counsel states that the question proposed was pivotal before the learned Tribunal however, same has not been addressed, therefore, the impugned judgment may be consider perfunctory at best. Learned counsel states that the Tribunal is the last fact-finding forum in the appellate statutory hierarchy, therefore, it is imperative that the crucial question for determination there before prior to reaching in conclusion. Learned counsel states that to the extent of question for adjudication, matter may be remanded back to the learned Tribunal for adjudication afresh in accordance with law. 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