

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRAs 35, 36 & 37 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.23 & 24
2. For hearing of main case

27.04.2026

Mr. Faheem Ali Memon, advocate for the applicant
Mr. Muhammad Nawab Awan, advocate for respondent

The only question proposed for determination is “*whether the limitation for adjudication was considered mandatory or otherwise*”?

It is jointly stated that the said question has already been decided in favour of the applicant department by virtue of five member bench judgment of the honourable Supreme Court in the case of *Wak Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore (now CIR, LTU Lahore)* reported as 2025 SCMR 1280. In view hereof, it is sought that the impugned order be set aside and the matters be remanded back to the learned Tribunal for adjudication afresh on merits. 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. Office is instructed to place copy of this order in connected matters

Judge

Judge

Amjad