

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

ITRA 20 of 2026

---

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

---

1. For hearing of CMA No.209/2026
2. For hearing of main case

**13.05.2026**

Mr. Irfan Mir Halepota, advocate for the applicant

While numerous questions of law have been proposed, learned counsel states that notwithstanding the foraging, the final judgment of the learned Tribunal has been overturned by recourse to a rectification application. He states that the same is not sustainable and he relies upon the judgment of the Supreme Court in the case of Chaudhry Steel Furnace reported as 2025 SCMR 1505 in such regard.

Learned counsel demonstrates that service has been effected on the respondent and same is apparent from the courier tracking report placed on record.

The question proposed for determination is whether the final judgment of the learned Tribunal could be over-turned in the manner as undertaken by mere recourse to rectification application. Learned counsel states that the said question has already been decided in favour of the department by virtue of judgment cited supra. In view hereof and in *mutatis mutandis* application of the binding authority, the question is answered in favour of the applicant department and against the respondent. This reference application stands disposed of.

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

Amjad