

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 91 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of CMA No.590/2025
2. For hearing of main case

13.05.2026

Mr. Asad Aftab Solangi, advocate for the applicant

Mr. Mustafa Safvi advocate files vakalatnama on behalf of respondent which is taken on record.

Following question of law had been proposed for determination :

Whether under the facts and circumstances of the case the learned Commissioner Inland Revenue (Appeals) was justified to rectify the order of his predecessor on issue which was thoroughly discussed in the order and tantamount to change in opinion?

Learned counsel for the applicant supports the impugned order and states that it was within the purview of Section 221 of the Income Tax Ordinance, 2001. Learned counsel for respondent disputes the said contention and states that recourse to rectification cannot be availed to over-turn the final judgment in the manner undertaken. Learned counsel for the applicant relies upon the judgment of the honourable Supreme Court passed in the case of Chaudhry Steel Furnace reported as 2025 SCMR 1505 and states that the question has already been decided in that and the said judgment is squarely binding upon this Court. Learned counsel for respondent remains unable to distinguish or displace the aforesaid.

In view hereof and in *mutatis mutandis* application of the binding judgment cited supra the said question is answered in favour of the applicant department and against the respondent. The 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