

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

I.T.R.A. 406 of 2022

| DATE | ORDER WITH SIGNATURE OF JUDGE |
|------|-------------------------------|
|------|-------------------------------|

- 1. For orders on office objection 29.
- 2. For hearing of CMA No.465/2022.
- 3. For hearing of main case.

**01.10.2026**

Mr. M. Inzimam Sharif, advocate for the applicant.  
Mr. Fahim Raza Khuhro, advocate for the respondent.

It is stated that the impugned judgment is entirely devoid of any independent discussion and / or deliberation and entirely rested on reproduction etc. Therefore, it is jointly sought that the impugned judgment be set-aside and matter be remanded back to the learned Assessing Officer to decide the matter afresh in accordance with law expeditiously after providing an opportunity of hearing to the respective parties. 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

M. Khan