

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

ITRA No. 158 of 2007
ITRA No. 159 of 2007

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For hearing of main case.

23-10-2026

Dr. Farogh Naseem, advocate for the applicant.

Per learned counsel, the case before the learned Tribunal was that the learned Commissioner (Appeals) has remanded the case for adjudication afresh. Learned counsel states that the same was prima facie contrary to the law as may be seen in the judgment of the Supreme Court in the case of Commissioner Inland Revenue (Legal Zone), LTO Lahore vs. M/s. Seven Star Sugar Mills (Private) Limited, Karachi reported as 2026 SCMR 69. Learned counsel states that the learned Tribunal while seized of the lis, mis-appreciated the law and upheld the judgment in appeal. Learned counsel states that in fact the contravention of settled law has been compounded, therefore, it may be just and proper for the impugned judgments to be set aside and the matters be remanded back to the learned Commissioner (Appeals) for adjudication afresh in accordance with law in line with the authorities cited supra. 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 hereof in the connected file.

Judge

Judge

*PS/SADAM