ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 92 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

For hearing of main case.

30.10.2026

Mr. Muhammad Fahad Pirzada, advocate for the applicant.
Mr. Anwar Kashif Mumtaz, advocate for the respondent.

It is jointly stated that the controversy before the Court arises from an order of remand passed by the learned Commissioner (Appeals). It is stated that the same is inconsistent with the settled law as may be seen in the judgment in the case of *Seven Star* reported as *2026 SCMR 69*, therefore, it is sought that matter be remanded to the Commissioner (Appeals) for adjudication afresh in accordance with the law and pending foregoing no coercive action be taken against the respondent arising herefrom. 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

Ayaz p.s.