

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

I.T.A. Nos. 254 & 255 of 1999

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

28.08.2026

Mr. Shahid Ali, advocate for the appellant.

These appeals are pending since 1999 and per learned counsel are to be treated as references post amendment of law. It is borne from the record that the impugned order is predicated as detailed appreciation of evidence and no infirmity has been demonstrated in such regard before us. Even otherwise, the learned Tribunal is the last fact finding forum in the statutory hierarchy and no case is made out to re-agitate evidence in reference jurisdiction. Learned counsel for the applicant articulates no cavil to the record in such regard. Therefore, since no question of law is articulated to arise here from in invoking in reference jurisdiction. These appeals are dismissed.

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 to place a copy hereof in the connected matter.

Judge

Judge