ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference No. 26 of 2002 alongwith
ITR Nos. 27, 28, & 29 of 2002

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

For Regular hearing.

<u>03.09.2026</u>

Mr. Irfan Mir Halepota, advocate files respective Vakalatnamas on behalf of the applicant in these references, which are taken on record.

These references are pending since 2002 and per learned the aspect that merits scrutiny of this Court is that the learned Tribunal had overturned its earlier order vide recourse to rectification. Learned counsel states that while the earlier order was subject to challenge in reference application etc., no case arose for it to be overturned merely by recourse to rectification as it was no case of correcting any mistake on record etc. and amounted to entirely rewriting the judgment. Learned counsel states that this issue has been conclusively decided by the Supreme Court in the case of *Chaudhry Steel* reported as 2025 SCMR 1505 and *mutatis mutandis* application of this binding authority, the impugned order be set-aside and matter be remanded to the learned Tribunal for adjudication fresh in accordance with law. 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 of this order in the connected files.

Judge

Judge

Ayaz p.s.