

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 346 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For order on CMA No. 1863/26.
- 2. For orders on office objection.
- 3. For hearing of CMA No. 741/25.
- 4. For hearing of main case.

09.09.2026

Mr. Anwar Kashif Mumtaz, advocate for the applicant.
Mr. Asad Aftab Solangi, advocate for the respondent.

Learned counsel for the applicant states that this reference pertains to the period when Section 126-A of the Income Tax Ordinance, 2001 permitted institution of a reference directly against order of the Commissioner (Appeals). He states that at the said time, the question of facts had also been determined in reference jurisdiction, however, since then the law has been restored to its earlier status. Learned counsel states that the objections of the applicant are on evidential plane, and therefore, it may be in the interest of justice and revenue for the impugned order to be set aside and the matter remanded back to the Assessing Officer for adjudication afresh. Learned counsel for the respondent articulates no cavil to the record. 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