

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 181 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders as to maintainability.
2. For hearing of main case.
3. For hearing of CMA No.38340/2015.

09.09.2026

Mr. Yousuf Anwer, advocate for the applicant.

Learned counsel impugns order dated 10.09.2015, whereby learned Appellate Tribunal has over turned its own final judgment vide recourse to successive rectification/supplementary rectification application. Learned counsel states that the same is not sustainable and he relies upon the judgment of the Supreme Court in the case of Chahdury Steel Furnace reported as 2025 SCMR 1505 in such regard.

The question proposed for determination is whether the final judgment of the learned Tribunal could be over-turned in the manner as undertaken by mere recourse to rectification application. Learned counsel states that the said question has already been decided in favour of the department by virtue of judgment cited supra. In view hereof and in mutatis mutandis application of the binding authority, the question is answered in favour of the applicant department and against the respondent. This reference application stands disposed of.

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