ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 30 of 2026
ITRA 31 of 2026
ITRA 32 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of CMA No.423/2026.
2. For hearing of main case.

10.11.2026

Mr. Ghazi Khan Khalil, advocate alongiwth Mr. Aftab Ahmed, advocate for the applicant.

Learned counsel points out that the impugned judgment is inconsistent with law inter alia for the reasons as follows:

1. Firstly, that the order in appeal had been rendered on the premise that the appeal before the learned Commissioner (Appeals) was time barred by 2 years 8 months and 4 days. Learned counsel states that in paragraph 17 of the impugned judgment same has been recognized, however, no consequential effect has been given to the same.

2. He points out that paragraph 18 of the impugned judgment wherein it has been held that withholding tax had not been deducted in accordance with law. Under such circumstances states that such fact had been admitted then the law ought to have been taken its own course and if any deviation is inconsonant with the law.

Learned counsel states that under such circumstances, it is prima facie apparent that the learned Appellate Tribunal has failed to appreciate the law and has rendered its conclusion on unsubstantiated surmises. Learned counsel seeks that the impugned be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. Plea appears well reasoned. 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 hereof in the connected files.

Judge

Judge

Khuhro/PS