ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 148 of 2007

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of CMA No.106/2017.
2. For hearing of main case.

11.11.2026

Mr. Ameer Nausherwan Adil, advocate for the applicant.

Order in appeal before the Appellate Tribunal was consequence of an earlier remand order. Learned counsel demonstrates that earlier order directed for adjudication afresh of the matter and no restraint was placed in such regard. He states that the subsequent order was assailed before the Appellate Tribunal and it was erroneously observed that all issues arising out of proceedings were not open for re-adjudication, hence, struck down the same. Learned counsel states that this unilateral imposition of condition is not borne from law the remand order, therefore, it may be just and proper for the impugned judgment to be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh on merits. 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.

Judge

Judge

Khuhro/PS