ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 636 of 2009

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection.
2. For hearing of CMA No.704/2009.
3. For hearing of main case.

11.11.2026

Mr. Ghazi Khan Khalil, advocate for the applicant.
Mr. Taimoor Ahmad Qureshi, advocate for the respondent.

Impugned judgment has been rendered on rectification application and over turned the earlier decision of the same Appellate Tribunal in the same appeal. Reference is made to paragraph 3 of the impugned judgment to illustrate the same. Learned counsel states that the impugned judgment is erroneous as it clearly offends ratio settled by the superior courts time and time again including recent judgment in Chaudhry Steel Furnace reported as 2025 SCMR 1505. In view hereof, he states that only question arises is whether the Appellate Tribunal could displace the reference jurisdiction of the High Court by unilaterally over turning its own judgment by mere recourse to the reference jurisdiction. It is sought that the cited supra question be answered in favour of the applicant and impugned judgment be set aside pursuant to binding authority cited supra. Learned counsel for the respondent remains unable to controvert the aforesaid. 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