

IN THE ISLAMABAD HIGH COURT, ISLAMABAD

I.T.R. No. 205 / 2024

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Eycon (Private) Limited, Suit-2, 2nd Floor, Ratta Mansion, Fazal-e-Haq Road, Blue Area, Islamabad. Through:- Shafat Sharif Mulkana, Chief Executive / Director of the Company. CNIC NO.61101-7793410-7.

Applicant

Versus

1. Commissioner Inland Revenue, Zone I, Corporate Tax Office (CTO) Islamabad, G-9, Mouve Area, Islamabad.
2. Commissioner Inland Revenue (Appeal-IV), Corporate Tax Office (CTO) Islamabad.
3. ACIR Unit-IV, Range-II, Zone-I, Corporate Tax Office (CTO) Islamabad.

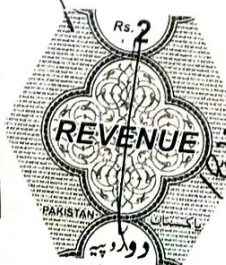
Respondents

REFERENCE UNDER SECTION 133 OF THE INCOME TAX ORDINANCE, 2001 IMPUGNING THE ORDER DATED 28-06-2024, SERVED ON 29-06-2024 PASSED BY THE COMMISSIONER (APPEAL-IV) INLAND REVENUE, CORPORATE TAX OFFICE (CTO), ISLAMABAD VIDE BAR CODE #199451281 DOCUMENT DATED 28-06-2024 (TAX YEAR 2019).

Respectfully Sheweth:

1. That the addresses of the parties for the purpose of services are the same as given in the heading of the application.
2. That the appeal above mentioned was decided by the learned Commissioner (Appeal-IV) Inland Revenue, Corporate Tax Office (CTO), Islamabad, on 28-06-2024 (hereinafter referred as CIRA). ***Original order attached as annexure "A".***
3. That the order of the learned CIRA was obtained from IRIS by AR on 29-06-2024.
4. That the facts, which are admitted and or found by the learned CIRA and which are necessary for drawing up a statement of the case, are stated in the enclosure for a ready reference.
5. That following questions of law & mixed question of law and facts arise out of the order of the learned CIRA:-

I. Whether under the facts and circumstance of the case the learned CIRA was justified in confirming the order of learned ACIR when no appeal hearing Notice was served upon the applicant, order passed by the learned CIRA is not against the settled Golden Principles of



ORDER SHEET.

IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT.

Income Tax Reference No. 205/2024

Eycon Private Limited, Islamabad

Versus

Commissioner Inland Revenue, Islamabad & others

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
	19.01.2026	Mr. Zahid Shafiq, Advocate for the applicant. Mr. Ghulam Qasim Bhatti, Advocate for the Tax Department.

The learned counsels for the parties submit that this Court, in **Mian Group of Chakwal Karamdad Arcade through its Partner v. Assistant Commissioner Inland Revenue, Islamabad & others (I.T.R. No. 65 of 2024)**, decided on 14.11.2025, has already held that references filed directly before the High Court against orders of the Commissioner Inland Revenue (Appeals) and pending adjudication are liable to be remitted to the Appellate Tribunal Inland Revenue ("**Tribunal**") for decision in accordance with law. Since the instant reference also arises out of an order passed by the Commissioner Inland Revenue (Appeals), the same is liable to be remitted to the Tribunal in terms of the said judgment.

2. The question regarding the applicability of the Finance Act, 2025, came up for consideration before this Court in **Mian Group of Chakwal Karamdad Arcade**. This Court, by judgment dated 14.11.2025, held that "the changes brought to the forum for hearing a grievance against decision of Commissioner Inland Revenue (Appeals) by virtue of amendments introduced in the Income Ordinance, 2011

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Islamabad High Court
Islamabad

through the Finance Act, 2025, would apply retrospectively to all pending cases. The said amendment by virtue of providing an additional forum for appeal before the ATIR, as it existed prior to enactment of the Tax Laws (Amendment) Act, 2024, also being beneficial ought to apply retrospectively. Such application of the amendments introduced through the Finance Act, 2025, would, however, only apply to pending cases and not to matters that have attained finality and are past and closed transactions. Consequently, all references that have been filed against decisions of CIR (Appeals) directly before the High Court and are pending adjudication are liable to be remitted to the ATIR, which will treat them as appeals pending before the ATIR and decide them in accordance with law."

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3. In view of the above, the instant reference is **disposed**

Application No. 2294

Date of Presentation 21/01/26

Date of Order 21/01/26

No of Words

Copying Fee

Urgent Fee

Registration Fee

Agency Fee

Court Fee

Total

Name of Applicant

Date of Birth

Date of Death

Date of Delivery of Copy

Group of Chakwal Karamdad Arcade and remitted to the

Tribunal, which will treat the memo of the reference as an appeal and decide the same in accordance with law.

Meanwhile, the injunctive relief that has been granted will continue till the time that the question of continuation of injunctive relief is considered by the Tribunal and is decided through a reasoned order.

4. Let a copy of this order be sent to the Tribunal under the seal of this Court.

(SAMAN RAFAT IMTIAZ)
JUDGE

(BABAR SATTAR)
JUDGE