

**JUDGMENT SHEET**  
IN THE HIGH COURT OF BALOCHISTAN, QUETTA

**Review Application No.03 of 2025**  
**IN**  
**Income Tax Reference No. 6/2024**  
(CC # 100107803084)

The Commissioner Inland Revenue  
Vs.  
Muhammad Asadullah Khan & another

Date of hearing:           20-11-2025 Announced on 25.11.2025

Applicant by:           Barrister Iftikhar Raza, Advocate

**ORDER**

**Sardar Ahmad Haleemi, J.** The applicant has filed the instant review application with the following relief:

*“It is therefore, respectfully prayed that the instant Review Petition may kindly be allowed and the impugned order passed by this Honorable Court dated 31-07-2025 may kindly be reviewed /modified by either remanding the matter back to the Officer Inland Revenue for fresh proceedings or Commissioner Appeals for fresh decision in the interest of justice.*

*Any other relief which this court deems lawful may also be granted to the applicant in the interest of justice.”*

2. The applicant has filed Income Tax Reference No.06/2024 before this court, which was partly allowed vide judgment dated 31-07-2025 in the following terms:

*“For the above reasons, the Income Tax Reference No.06 of 2024 is partly allowed; consequently the impugned order dated 07.05.2024*

*passed by the Commissioner (Appeals), Quetta, is set aside, and the matter is remanded to the learned Appellate Tribunal Inland Revenue, with the direction to decide the appeal afresh, after providing proper opportunity to both parties to submit additional documents and address all factual and legal aspects by following the law.*

*The questions of law framed are answered accordingly, and it is further directed that the Tribunal shall render a speaking order after independent application of mind to the record and contentions of the parties.”*

3. Learned counsel for the applicant submits that the instant Review Petition was inadvertently filed under Section 114 read with Order XLVII Rules 1 & 2 CPC, whereas the correct remedy was an application under Section 152 CPC for correction of an accidental slip or clerical error in the judgment dated 31-07-2025. The request is allowed. Accordingly, the Review Petition is converted into an application under Section 152 CPC.

4. Learned counsel further contends that while deciding Income Tax Reference No.06/2024, this court remanded the matter to the Appellate Tribunal Inland Revenue; however, the matter had in fact originated from, and was decided by, the Commissioner Inland Revenue/Officer Inland Revenue. It is submitted that this constitutes an inadvertent and apparent error on the face of the record, warranting correction under Section 152 CPC.

5. Upon perusal of the record, it is evident that the applicant had indeed challenged an order passed by the Commissioner Inland

Revenue. Therefore, the direction remanding the matter to the Commissioner Inland Revenue was the result of an accidental slip.

For the above reasons, the application under Section 152 CPC is accepted. The judgment dated 31-07-2025 is hereby rectified to the extent that the matter shall stand remanded to the Commissioner Inland Revenue (appeals)/Officer Inland Revenue for fresh proceedings in accordance with law.

Announced in open Court:  
Quetta, on 25<sup>th</sup> November, 2025

JUDGE

JUDGE.