

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI  
ITRA 189 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of CMA No.1243/2025.
- 2. For hearing of main case.

18.08.2025

Mr. Maaz Waheed, advocate for the applicant.  
Mr. Faheem Raza Khuhro, advocate for the respondent.

This reference assails order dated 05.12.2024, rendered by the learned Appellate Tribunal Inland Revenue at Karachi. On the very first date following order was passed:

19.05.2025.

M/s. Maaz Waheed & Umer Ilyas Khan, Advocates for Applicant.

- 1) Granted.
- 2) Granted subject to all exceptions.

4 & 5) Through this Reference Application the Applicant has impugned order dated 05.12.2024 passed in ITA No.643/KB/2024 by the Appellate Tribunal Inland Revenue at Karachi proposing various Questions of law; however, on perusal of the record, it appears that the Tribunal has not recorded its own independent reasons or findings and has merely affirmed the findings of the Commissioner (Appeals) without adverting to the contention of the Applicant. Arguments require consideration.

Let notice be issued to the Respondent for 04.08.2025. Till then, no coercive measures be adopted against the Applicant pursuant to the impugned orders.”

Learned counsel relies on order dated 21.03.2025, passed in ITRA 384 & 385 of 2023 and order dated 14.05.2025, passed in SCRA 99 of 2024 to demonstrate that the Appellate Tribunal has not recorded any independent reasons or findings, hence, the impugned order could not be sustained. He draws attention to the relevant constituents of the order referred to supra, which read as follows:

“In view of the above, we are left with no choice but to set-aside the impugned order and remand the matter to the Tribunal to decide the same afresh and pass a reasoned order after affording opportunity of being heard to the parties. Ordered accordingly. Let copy of this order be sent to the Appellate Tribunal Inland Revenue (Pakistan) at Karachi, in terms of sub-section (5) of Section 133 of Income Tax Ordinance, 2001, and the Tribunal’s office shall place the same before all Members of the Tribunal. Office to place copy of this order in connected ITRA.

A copy of this order shall also be issued to the Ministry of Law and Justice for information and necessary action, if any.”

“Accordingly, in view of the above observations in **ITRA Nos.384 & 385 of 2023 (Cyan Limited v. Assistant / Deputy Commissioner and another)**, the impugned order of the Tribunal cannot be sustained and is liable to be set-aside and matter stands remanded to the Tribunal to decide the same afresh and pass a reasoned order after affording opportunity of being heard to the parties. Ordered accordingly. Let copy of this order be sent to the Customs Appellate Tribunal at Karachi in terms of sub-section (10) of the Section 196 of the Customs Act, 1969.”

Counsel for the respondents articulates no cavil to the aforesaid and states that it may be just and proper for judgment to be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. 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 Customs Appellate Tribunal, as required per section 133(5) of the Income Tax Ordinance, 2001.

Judge

Judge