

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 188 of 2010

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For hearing of main case

**19.09.2025**

Rana Sakhawat Ali, advocate for the applicant  
Mr. Muhammad Aleem, advocate for respondent

Learned Tribunal is the last forum of fact finding in the statutory hierarchy yet the findings and rationale upon which the order is rested is mere few lines. Prima facie reasoning appears to be insufficient and perfunctory. It is jointly submitted that it may be just and proper to set aside the impugned judgment and remand the matter for adjudication afresh by the learned Tribunal. 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(5) of the Income Tax Ordinance, 2001.

Judge

Judge

Amjad