

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Spl. STRA 89 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection
- 2. For hearing of CMA No.1334/2021
- 3. For hearing of main case

**27.11.2025**

Mr. Mukesh Kumar Khatri, advocate for the applicant  
Mr. Bilawal Solangi, advocate for respondent

On 13.10.2025, following order was passed :

**“13.10.2025**

Mr. Mukesh Kumar Khatri, advocate for applicant along with Mr.  
Rizwan Memon, CIR, CTO, Karachi.

Pursuant to the last order, learned Commissioner Inland Revenue is present. He refers to paragraph-9 of the impugned judgment and states that it comprises entirely of conclusions devoid of deliberation. He demonstrates from the record that the said conclusions are devoid of any independent discussion or deliberation. He refers to the underlying orders to demonstrate that while the same were rested on due appreciation of the law and evidence, the impugned judgment has completely disregarded the same. He states that such a perfunctory approach to adjudication is not befitting the last fact-finding forum in the statutory hierarchy.

Admit reference; notice to the respondent through first three modes as well as courier. Learned counsel is directed to place on record tracking report; to come up on 27.10.2025. In the meanwhile, operation of the impugned judgment dated 15.03.2021 passed in STA No. 119/IB/2014 is suspended.

The presence and assistance of the Commissioner is appreciated and dispensed with.”

Today learned counsel for the respondent is present and does not distinguish or displace the observation recorded vide order dated 13.10.2025. In view hereof, it is considered just and proper and in the interest of all parties concerned, to set aside the impugned judgment and remand the matter for adjudication afresh in accordance with law expeditiously, preferably within 60 days.

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 47 subsection 5 of Sales Tax Act, 1990.

Judge

Judge