

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Income Tax Reference Applications 262 & 263 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objections1 & 26.
- 2. For orders on CMA 363/2023
- 3. For hearing of Main Case.

01.12.2025

Mr. Ghazi Khan Khalil, advocate for the applicant.

Learned counsel demonstrates that the impugned judgment highlights the question in paragraph-7 and decides the same in paragraph-9 without any independent discussion or determination. He states that the issue has been dealt with in a perfunctory manner and the same is not befitting the last fact-finding forum in the statutory hierarchy.

Learned counsel for the applicant has placed tracking report on record to demonstrate that service has been effected through courier.

The Appellate Tribunal is the last fact-finding forum in the statutory hierarchy; therefore, it is incumbent upon it to render independent deliberations and findings on each issue. The manner in which the appeals in general are to be addressed has been emphasized by the Supreme Court in the judgment reported as 2019 SCMR 1626. This High Court has consistently maintained that the Appellate Tribunal is required to proffer independent reasons and findings, and in the absence thereof a perfunctory order could not be sustained. Reliance is placed on the judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgments have also maintained that if the impugned order is discrepant in the manner as aforesaid, the correct course is to remand the matter for adjudication afresh. Reliance is placed on the judgment dated 10.12.2024 in ITRA 343 of 2024.

We are of the considered view that the impugned judgment could not be considered to be a speaking order and is *prima facie* devoid of any independent reasoning etc. The entire judgment comprises essentially of reproduction and is

crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned judgment, which is hereby *set aside* and the matter is remanded back to the Appellate Tribunal for adjudication afresh in accordance with law.

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(8) of the Income Tax Ordinance, 2001. Office to place copy hereof in the connected matter.

Judge

Judge

M. Khan