

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 588 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.11.
- 2. For hearing of main case.

08.12.2025

Mr. Ameer Nausherwan Adil, advocate for the applicant.

Learned counsel places courier tracking report on record, demonstrating service effected on respondent.

Per learned counsel the impugned order is devoid of any independent deliberation and / reasoning and cannot be considered a speaking order. Learned counsel states that dealing with the lis, the Commissioner (Appeals) has rendered the order in a perfunctory manner and the same is not befitting the last fact finding forum in the statutory hierarchy.

Learned counsel places reliance on order dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015 to state that the order of the Tribunal is required to possess independent reasons and findings and in the absence thereof a perfunctory order could not be sustained. Learned counsel relies upon the judgment dated 10.12.2024 in ITRA 342 of 2024 to state that in instances where the order of the Tribunal does not qualify upon the said threshold, the proper course is to remand the case. Learned counsel demonstrates from the impugned order that the aforementioned authority is squarely applicable thereupon.

In view hereof, he seeks that the impugned order may be *set aside* and the matter be remanded back to the learned Tribunal for adjudication afresh. 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(8) of the Income Tax Ordinance, 2001.

Judge

Judge