

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 358 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

- 1. For orders on office objections 25 & 26,
- 2. For hearing of CMA 410/2022.
- 3. For hearing of Main Case.

16.12.2025

Mr. Faheem Ali Memon, advodate for the applicant.
Mr. Jam Zeeshan Ali, advocate for respondent.

Per learned counsel the questions framed for determination are squarely covered in favour of the department by virtue of Divisional Bench judgment of this court reported as 2012 PTD 405. He further adds that even otherwise the impugned order is not a speaking order and the Tribunal has been pleased to merely reproduce the arguments etc. leading to a dissonant conclusion.

Perusal of the impugned judgment demonstrates the contention of learned counsel is borne from the record as seen from paragraph No.10, which reads as follows:

“10. After going through the record and considering facts of the case we are of the firm view that the findings recorded by the learned Appellate Commissioner in his order are well reasoned and supported with facts of the case and decided the issues after considering all the facts and material on record; there was no infirmity in the order of the learned CIR(A). We, therefore, under the discussion and circumstances narrated hereinabove are in full agreement with the findings rendered by the learned CIR(A) in the order under appeal and thus no interference is warranted. As a result, the appeal of the Department is hereby dismissed.”

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 1726. 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.

Judge

Judge

M. Khan