

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
ITRA No.180 of 2021**

Date	Order with Signature of Judge
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Hearing of Case (Priority)

1. For orders on office objection No.6 and 27
2. For hearing of Main Case

24.02.2026

Syed Zaeem Hyder, Advocate for the applicant

Following questions of law were proposed for determination:

“Whether the facts and circumstances of the case, the learned Appellate Tribunal was justified to uphold reduction in amount of statutory penalty levied under section 182 of the Income Tax Ordinance, 2001 for late filing of statements to Rs.10,000/- each for the months of July to October, 2018?”

Per learned counsel, the impugned order has been rendered in a perfunctory manner and devoid of any independent reasoning and / or deliberation and cannot be said to be a speaking order. Counsel states that same is not befitting the last fact-finding forum in the statutory hierarchy.

Pursuant to order of substituted service, learned counsel states that service has been effected through publication, however, the Respondent has continuously chosen to avoid appearing before the Court for the last five years.

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 order 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 order, which is hereby set aside and the matter is remanded back to the Appellate Tribunal for adjudication afresh in accordance with law. Reference application is disposed of.

A copy of this decision may be sent under the seal of the 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

Amjad PS