

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
SSTRA No.145 of 2025**

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

1. For orders on office objection
2. For hearing of CMA No. 1675/2025 (Exemption)
3. For hearing of Main Case
4. For hearing of CMA No. 1676/2025 (Stay)

09.03.2026

Malik Waseem Iqbal, Advocate for the applicant

Following questions of law have been proposed for determination:

Whether the learned Appellate Tribunal erred in law by holding that the demand raised by SRB in respect of taxable services provided by the taxpayer under tariff headings 9824.0000 & 9809.0000 amounts to double taxation, whereas S. 15 of the Sindh Sales Tax on Services Act, 2011 allows input tax adjustment?

Even otherwise learned counsel states that the impugned order is without due discussion and or deliberation and the same is not befitting the last fact-finding forum in the statutory hierarchy.

Learned counsel demonstrates from the record that service has been effected and bailiff report to such effect is already on file. Learned counsel states that irrespective of the question proposed the impugned order is not befitting the last appellate forum in the statutory hierarchy and ought not to be sustained.

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 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

Amjad PS