

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No.57 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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- Hearing of case.
1. For order on office objection No. 27.
 2. For hearing of main case.

13.08.2026

Mr. Faheem Raza Khuhro, advocate for the applicant.

Learned counsel states that while numerous questions had been proposed. For the present purposes, it would be sufficed for this court to consider first question, which reads as follows:-

- i. Whether on the facts and circumstances of the case, the Order passed by the learned ATIR can be regarded as a speaking order within the meaning and mandate of section 24A of the General Clauses Act, 1897, when the impugned order does not disclose cogent reasons, a clear basis for its conclusions, or proper application of judicial mind?

Pursuant to order for substituted service, service has been effected through publication and the relevant newspaper has been placed on record.

The contention of the learned counsel appears to be borne from the record.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent 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 order could not be considered to be a speaking order and is *prima facie* devoid of relevant discussion and deliberation. The entire order is crowned with a dissonant conclusion. Therefore, no case is set forth to sustain the impugned order and the same is hereby *set aside*; the matter is remanded back to the Appellate Tribunal for adjudication afresh per the 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

Ayaz P.S.