

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
Income Tax Reference Application No. 312 of 2024

DATE:	ORDER WITH SIGNATURE(S) OF JUDGE(S).
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Hearing of Case [Priority]

- 1. For hearing of CMA No.582/2025
- 2. For hearing of CMA No.2361/2024
- 3. For hearing of Main Case

28.09.2026

Mr. Imtiaz Ali, advocate for applicant
Barrister Syed Ahsan Ali Shah, advocate for Respondent.

Learned counsel for the applicant demonstrates that impugned judgment is *prima facie* perfunctory in nature and devoid of any independent discussion, deliberation and/or law. He demonstrates that four paragraphs of reproduction lead to the fifth and final paragraph, whereby, unreasoned dissonant conclusion has been reached. Learned counsel states that impugned judgment cannot be considered to be speaking order and is not befitting the final appellate forum in the statutory hierarchy, therefore, may be set aside and matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. When confronted, learned counsel for the respondent does not contradict the record. Order accordingly. The reference application stands 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 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge