

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
ITRA No.125 of 2016

Date	Order with Signature of Judge
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Hearing of Case

For hearing of Main Case

19.10.2026

Mr. Ameer Nausherwan Adil Advocate for the Applicant

Per learned counsel the impugned judgment is entirely predicted on reproduction leading to an unqualified conclusion. He refers to the impugned order and demonstrates that at paragraphs of reproductory leading to final paragraph merely upholding the Order-in-appeal without any independent discussion or deliberation on the facts and circumstances of the lis. Learned counsel states that the impugned order is *prima facie* contrary to Section 24-A of the General Clauses Act, 1897 and in no circumstances ought to be sustained as the impugned order is not befitting the last fact finding forum in the statutory hierarchy. Learned counsel states that it is in the interest of justice for the impugned order to be set aside and the matter be remanded to back to the Appellate Tribunal for adjudication afresh in accordance with law. The plea is well reasoned. Order accordingly.

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

Amjad PS