ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 209 of 2026
ITRA 210 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection.
2. For hearing of CMA No.1850/2026.
3. For hearing of main case.

03.11.2026

Mr. Ameer Nausherwan Adil, advocate alongwith Mr. Aftab Ali, advocate for the applicant.
Mr. Hamza Waheed, advocate and Mr. Sami ur Rehman, advocate for the respondent.

It is pointed out that the impugned judgment is devoid of any due discussion, deliberation and/or reasoning and under no circumstances it could be considered a speaking order per section 24A of the General Clauses Act befitting the last fact finding forum in the statutory hierarchy. Learned counsel for the applicant states that on such count alone the impugned judgment ought not to be sustained. Learned counsel for the respondent remains unable to controvert the record.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent upon the same to render independent deliberations and findings on each issue. The manner in which the appeals in general are to be addressed to be emphasized by the Supreme Court in judgments reported as 2019 SCMR 1726. This High Court has consistently maintained that the Appellate Tribunal is required to possess independent reasons and findings and in the absence thereof a perfunctory order could not be sustained. Reliance is placed on judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgment has also maintained that if the impugned order is discrepant in the manner as aforesaid even grant to remand the matter for adjudication afresh. Reliance is placed on judgment dated 10.12.2024 in ITRA 342 of 2024.

We are of the considered view that the impugned judgment could not be treated to be a speaking order prima facie devoid of relevant discussion and deliberation. In view hereof, the impugned judgment is hereby set aside and the matter is remanded back to the Appellate Tribunal for adjudication afresh in accordance with 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. Office is instructed to place copy hereof in the connected file.

Judge

Judge

Khuhro/PS