

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 389 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE
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For hearing of main case

02.09.2026

Mr. Mukesh Kumar Khatri, advocate for the applicant
Mr. Usman Alam, advocate for respondent

The issue before the court is that the impugned order is devoid of an independent reasoning and / or deliberation and cannot be said to be a speaking order. It is jointly stated that the impugned order be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. 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