ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 389 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of CMA No.581/2023.
2. For hearing of main case.

06.11.2026

Mr. Muhammad Mushtaq, advocate for the applicant.
Sardar Zafar Hussain, advocate holding brief for Barrister Syed Ahsan Ali Shah, advocate for the respondent.

It is pointed out that the impugned judgment is perfunctory in nature and devoid of any due discussion, deliberation and/or reasoning and is entirely predicated on four paragraphs of reproduction leading to an unqualified conclusion in paragraph 5. Learned counsel states that 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, therefore same may be set aside and the matter be remanded back to the Appellate Tribunal for adjudication afresh in accordance with law by a Division Bench thereof. 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.

Judge

Judge

Khuhro/PS