

**ORDER SHEET**  
**THE HIGH COURT OF SINDH AT KARACHI**  
**C.P. No.D-7304 of 2019**

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DATE

ORDER WITH SIGNATURE OF JUDGE(S)

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1. For hearing of Misc. No.32327/2021
2. For hearing of main case.

**06.10.2021**

Qazi Umair Ali, Advocate for the Petitioner  
Mr. Shamshad Ahmed Advocate for Respondent  
Mr. Saifullah, Additional Advocate General

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We have gone through the pleadings of the parties and it appears that no reason was assigned by the Assistant Commissioner while deciding the condonation application filed by the petitioner under section 81 of the Sindh Sales Tax on Services Act, 2011.

Although respondents' counsel has candidly conceded that there is no reason assigned however he submits that it is not required under the law. We are afraid that every such order passed by the officer concerned wherein the right of the parties are being curtailed or declined ought to be with reasons in terms of Section 24A of General Clauses Act, hence the petition is disposed of after setting aside the order at page 23 annexure B with direction to respondent/Assistant Commissioner to re-decide the condonation application after hearing the petitioner with reasons.

J U D G E

J U D G E

Amjad/PA