

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 421 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection.
- 2. For hearing of main case

09.10.2025

Mr. Irfan Mir Halepota, advocate for the applicant

Tracking report is placed on record. Per learned counsel, the impugned judgment has been rendered in perfunctory manner, without independent discussion or deliberating questions involved. Counsel states that the same is not befitting the last fact finding forum in the statutory hierarchy. Learned counsel relies on judgment of the Supreme Court dated 18.08.2020 in CRP 104-L of 2019 and connected matters to state that the tribunal order devoid of any independent detailed deliberation findings etc is not sustainable. He also refers to earlier Division Bench judgment of this court in such regard including order dated 02.10.2024 in SCRA 1113 of 2023 and order dated 27.08.2024 in SCRA 757 of 2015. Learned counsel also places reliance on judgment of this court dated 10.12.2024 in ITRA 342 of 2024 and connected matters to state that under similar circumstances the light recourse to be pursued by the court is to set aside the impugned judgment and remand the matter for adjudicating afresh in accordance with law.

Learned counsel demonstrates from the impugned judgment and states that it fits squarely within the ratio as cited supra and states that it may just and proper for the impugned order to be set aside and the matter be remanded to the 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 47 subsection 5 of Sales Tax Act, 1990.

Judge

Judge