

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special FERA 133 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

- 1. For orders on office objection.
- 2. For hearing of main case.

16.10.2025

Mr. Irfan Mir Halepota, advocate for the applicant.

Service had been effected and consequently Mr. Khalid Mehmood, CFO of the respondent was present on the last date and sought time, however, the respondent has chosen to remain unrepresented today.

Briefly stated, it is case of the applicant that the impugned order has been rendered without any deliberation or discussion of the facts, law etc. He demonstrates from the judgment that it has cited and reproduced a judgment of the High Court, however, without dilating on how it is applicable in the said facts and circumstances, the appeal of the respondent had been allowed. He states that the said judgment was in the context of shipping agents, not the case herein, and the learned Tribunal has made any effort to illumine as to whether the principle of law was applicable in the present facts and circumstances as well. Learned counsel relies upon the judgments dated 02.10.2024 in SCRA 1113 of 2023, and dated 27.08.2024 in SCRA 757 of 2015 to state that it is imperative for the Tribunal to give independent reasoning and finding and in absence thereof the judgment may not be sustained. He relies on judgment dated 10.12.2024 in ITRA 342 of 2024 to state the principle that whether the Appellate Tribunal's judgment is devoid of reasoning and findings in the manner as aforesaid, the correct course of action is for the court to remand the matter. Counsel states the present controversy is covered by the aforementioned judgments and therefore the impugned judgment may be set aside and the matter be remanded back 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 34A(2) of the Federal Excise Act, 2005.

Judge

Judge