

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Spl. STRA 402 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

- 1. For orders on office objection
 - 2. For hearing of CMA No.2159/2022
 - 3. For hearing of main case
- 15.12.2025**

Mr. Noor Nabi advocate holds brief for Mr. Faheem Raza Khuhro, advocate for the applicant

Mr. Salman Yousuf advocate holds brief for Ms. Naveen Merchant, advocate for respondent

The sole question framed for determination was as follows :

“Whether on the facts and circumstances of the case, the impugned judgment of Learned ATIR can be regarded as a “speaking order” within the contemplation of Section 24-A of the General Clauses Act, 1897, when the said order is ex facie bereft of cogent reasoning, founded merely on presumptions, and reflective of abstract and conjectural conclusions rather than a reasoned judicial determination?”

On 22.10.2025 and 12.11.2025 brief was held for respondent’s counsel and time was sought; same is the case today. Respectfully there appears to be no reason to perpetuate this matter indefinite.

The Appellate Tribunal is the last fact-finding forum in the statutory hierarchy; therefore, it is incumbent upon it to render independent deliberations and findings on each issue. The manner in which the appeals in general are to be addressed has been emphasized by the Supreme Court in the judgment reported as 2019 SCMR 1726. This High Court has consistently maintained that the Appellate Tribunal is required to proffer independent reasons and findings, and in the absence thereof a perfunctory order could not be sustained. Reliance is placed on the judgment dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015. Earlier Division Bench judgments have also maintained that if the impugned order is discrepant in the manner as aforesaid, the correct course is to remand the matter for adjudication afresh. Reliance is placed on the judgment dated 10.12.2024 in ITRA 343 of 2024.

We are of the considered view that the impugned judgment could not be considered to be a speaking order and is *prima facie* devoid of any independent reasoning etc. The entire judgment comprises essentially of reproduction and is crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned judgment, which 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 47 subsection 5 of Sales Tax Act, 1990

.

Judge

Judge