

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI**

Spl. STRA 266 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of CMA No.1545/2022
2. For hearing of main case

23.12.2025

Mr. Shahid Ali Qureshi, advocate for the applicant

Learned counsel proposes following question of law for determination :

Whether the impugned Order dated 07.02.2022 passed by the learned ATIR is in line with the Article 24A of the General Clauses Act, 1897 and not suffers especially when it holds in paragraph-6 of the aforesaid impugned order that the assessing officer had given two contradictory figures of short paid Sales Tax liability when the officer had categorically confronted the registered person with one; single short paid Sales Tax liability of Rs. 91,953,000/-

Learned counsel states that typographical error has been made basis of impugned order but there is no independent discussion and or deliberation on the crucial aspect of the matter.

Learned counsel places courier tracking report on record which demonstrates that service has been effected upon the respondent.

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