

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 10 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.27
- 2. For hearing of main case

18.11.2025

Mr. Munawar Ali Memon, advocate for applicant
Mr. Shams Mohiuddin Ansari, advocate for respondent

Per learned counsel, the impugned judgment is not a speaking order as it contains no independent deliberation, discussion and/or reasoning. Learned counsel states that dealing with the *lis*, the tribunal has rendered the judgment in a perfunctory manner and the same is not befitting the last fact-finding forum in the statutory hierarchy.

Learned counsel for respondent states that in view of the forgoing he has no cavil if the impugned judgment is set aside and the matter is remanded back to the Tribunal for adjudication afresh in accordance with law expeditiously, preferably within three months. He further seeks that pending the foregoing no coercive action be taken against the respondent arising here from. Learned counsel for the applicant states that this reference application may be disposed of in the said terms. 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 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge

Amjad