

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

Special Sales Tax Reference Application Nos.117 and 118 of 2025

DATE

ORDER WITH SIGNATURE OF JUDGE

Hearing of case

1. For hearing of CMA No.1553/2025
2. For hearing of main case

22.04.2026

Mr. Abdul Majeed Parhyar, advocate for the applicant

While numerous questions have been proposed for determination, the perusal of the impugned judgments demonstrates that the judgments are devoid of any independent discussion, deliberation and or reasoning. Such dealing with the lis in such a perfunctory manner cannot be considered to be befitting the last fact-finding forum in the statutory hierarchy.

Learned counsel places courier tracking reports on record to demonstrate that service has been effected upon the respondent, however, the respondent has opted to remain unrepresented without any intimation and or justification.

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 judgments could not be considered to be speaking orders and are *prima facie* devoid of any independent reasoning etc. The entire judgments comprise essentially of reproductions and are crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned judgments, which are hereby *set aside* and the matters are 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. Office to place a copy hereof in connected reference.

Judge

Judge