

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

ITRA 693 of 2010

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For hearing of main case

**11.05.2026**

Mr. Ameer Nausherwan Adil, advocate for the applicant

Following question of law had been proposed for determination :

1. Whether, on facts and in the circumstances of the case, the Tribunal was justified in law, to itself raise a ground, and rest its decision on such ground, without affording opportunity to the appellant?
2. Whether, on facts and in the circumstances of the case, the Tribunal was justified in law, to raise and adjudicate upon a ground, which never formed basis of the order, against which appeal was filed?
3. Whether, on facts and in the circumstances of the case, the Tribunal was justified in law, not to record objective findings of fact on all grounds raised in memo of appeal?

Learned counsel demonstrated from the record that respondent has continuously abjuring the adjudication despite notice having been repeated and received as demonstrated from the courier tracking report placed on record.

Learned counsel has taken the court through the impugned order to demonstrate that each of the question does in fact arise there-from. He has demonstrated that the order of the Tribunal does not appear to be within the parameters of the law. Learned counsel states that being last appellate forum in the statutory hierarchy there is an onerous responsibility upon the learned Tribunal to effectively adjudicate the questions appearing there before and not rest its findings on extraneous considerations and / or matters prima facie ancillary at best. Learned counsel states that in the circumstances it would be in the interest of all parties concerned the impugned order be set aside and the matter be remanded back to the learned Tribunal 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 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge