

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 76, 77 & 78 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

1. For orders on office objection No.25
2. For hearing of CMA No.720/2026
3. For hearing of main case

14.05.2026

Mr. Ameer Nausherwan Adil, advocate for the applicant

While several questions of law had been proposed, it had been argued that not only were same not duly discussed and deliberated but that the impugned order even otherwise was devoid of any relevant discussion and deliberation befitting the last fact-finding forum in the statutory hierarchy.

Counsel for the applicant places courier tracking report on record to demonstrate that service has been effected on the respondent.

Learned counsel demonstrates *inter alia* from paragraphs 6.4, 6.5 & 6.6 of the impugned order that the impugned order was perfunctory in nature and did not attempt to address the *lis* there-before in the manner required by law.

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 order could not be considered to be a speaking order and is *prima facie* devoid of any independent reasoning etc. The entire order comprises essentially of reproduction and is crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned order, which is 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 133(8) of the Income Tax Ordinance, 2001. Office is instructed to place copy of this order in connected matters.

Judge

Judge