ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 28, 29 & 30 of 2013.

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For orders on CMA No. 29/13.
2. For hearing of main case.

16.11.2026

Mr. Irfan Mir Halepota, advocate for the applicant.
Mr. Imtiaz Ali Solangi, advocate for the respondent.

Learned counsel demonstrates that the impugned order is *prima facie* devoid of any independent discussion or deliberation of the *lis* therebefore. Learned counsel demonstrates that fifteen paragraphs of reproduction lead to a final paragraph of an unqualified conclusion. Learned counsel states that the same cannot be construed as speaking order and certainly not befitting the last fact finding forum in the statutory hierarchy.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent 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 relevant discussion and deliberation. The entire order is crowned with a dissonant conclusion. Therefore, no case is set forth to sustain the impugned order and the same is hereby *set aside*; the matters are remanded back to the Appellate Tribunal for adjudication afresh per the 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 the connected file.

Judge

Judge

Ayaz P.S.