ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 298 of 2025

DATE OF

ORDER WITH SIGNATURE OF JUDGE(S)

- 1. For orders on CMA No.1668/2025.
- 2. For hearing of CMA No.1669/2025.
- 3. For hearing of main case.

<u>10.10.2025</u>

Ms. Lubna Pervez, advocate for the applicant.

Mr. Asad Aftab Solangi, advocate files Vakalatnama on behalf of the respondent, same is taken on record.

On the last date, following order was passed:

"<u>03.10.2025</u>

Ms. Lubna Pervaiz, advocate for the applicant

- 1. Urgency granted.
- 2-4. Learned counsel states that while numerous questions have been raised before the learned Tribunal the same have neither been addressed nor determined. Learned counsel further states that the entire five page impugned order comprises of reproduction leading to an unmerited conclusion. Learned counsel states that the impugned order is devoid of any independent deliberation and/or reasoning. Learned counsel states that the impugned order has been rendered in a perfunctory fashion and the same is not befitting the last fact-finding forum in the statutory hierarchy.

The reference application is admitted; notice to the respondent for 10.10.2025. In the meanwhile, no further coercive action be taken against the applicant."

Today counsel jointly submit that in view of foregoing, it may be just and proper to set aside the impugned judgment and remand the same to the Appellate Tribunal for adjudicating afresh. 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