

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application 346 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

- 1. For orders on office objection No.21
- 2. For hearing of main case

**24.10.2025**

Mr. Hashmatullah Aleem, advocate for the applicant  
Mr. Muhammad Fahad Pirzada, advocate for the respondent

Learned counsel for the applicant contends that the impugned order has been rendered in a perfunctory manner and is devoid of any independent reasoning and / or deliberation. He states that the order comprises five pages of reproduction and ends with a dissonant conclusion. Learned counsel states that the same is not befitting the last fact-finding forum in the statutory hierarchy.

Learned counsel for the respondents states that in view of the foregoing it may be just and proper and in the interest of the revenue if the impugned order is *set aside* and the matter is remanded back to the learned Tribunal for adjudication afresh expeditiously, preferably within one month. Order accordingly.

A copy of this decision may be sent under the seal of this Court and signature of the Registrar to the learned Appellate Tribunal, as required per section 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge