

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 266 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objections No.4 & 27.
- 2. For orders on CMA No.2063/2024.
- 3. For orders on CMA No.2064/2024.
- 4. For hearing of main case.

01.12.2025

Mr. Munawwar Ali Memon, advocate for the applicant.

Per learned counsel the impugned order has been rendered in a perfunctory manner and is devoid of any independent deliberation and / or discussion and cannot be considered as a speaking order. Learned counsel refers to impugned order and demonstrates that it is entirely rested on reproduction and leading to a unreasoned conclusion. Learned counsel states that such order could not be sustained and the same is not befitting the last fact-finding forum in the statutory hierarchy. On 10.11.2025 service was held good, however, time was granted for respondents to appear. The respondent has opted to remain unrepresented without justification.

Learned counsel places reliance on order dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015 to state that the order of the Tribunal is required to possess independent reasons and findings and in the absence thereof a perfunctory order could not be sustained. Learned counsel relies upon the judgment dated 10.12.2024 in ITRA 342 of 2024 to state that in instances where the order of the Tribunal does not qualify upon the said threshold, the proper course is to remand the case. Learned counsel demonstrates from the impugned order that the aforementioned authority is squarely applicable thereupon.

In view hereof, he seeks that the impugned order may be *set aside* and the matter be remanded back to the learned Tribunal for adjudication 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

Judge