

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA Nos. 148 to 152, 162 & 163 of 2012

Date	Order with Signature of Judge
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**Hearing of Case**

For hearing of Main Case

**13.04.2026**

Mr. Ameer Nausherwan Adil Advocate for the Applicants.

Since 2012 these matters are pending and the Respondents remains continually unrepresented without intimation or justification. On the last date, direct notice was also ordered, which has been served, however, the situation remains same. Learned counsel for the Applicant states that this matter has clogged the docket for 14 years and there is no reason to perpetuate the same any further. He states in addition that the question proposed in the impugned judgment is devoid of any independent reasoning and / or deliberation. He further states that the impugned judgment is prima facie based on reproduction and surmises leading to a dissonant conclusion. Learned counsel states that the same is 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 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 judgment could not be considered to be a speaking order and is *prima facie* devoid of any independent reasoning etc. The entire judgment comprises essentially of reproduction and is crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned judgments, which are 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