

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

ITRA 08, 09 & 10 of 2020

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.24 & 25
2. For hearing of main case

**13.04.2026**

Mr. Asad Aftab Solangi, advocate for the applicant

Following questions of law had been proposed for determination.

1. Whether on the facts and circumstances of the case the learned Appellate Tribunal has not erred in law to dispose of appeals in the light of judgment of Honourable Supreme Court in CAs 1049 to 1055/2011 dated 10.11.2016 reported as (2016) 114 Tax 385(S.C. Pak) (amendments in WWF Ordinance, 29171 through Finance Act, 2006 and 2008 declared illegal) when the said judgment was not relevant as WWF was charged according to pre-amendment law?
2. Whether on the facts and circumstances of the case, the learned ATIR has not erred in law by impliedly upholding the order of Commissioner-IR (Appeals), who in turn had held action in few years ad time barred when WWF Ordinance, 1971 does not provide any time limitation?

Learned counsel for the applicant places courier tracking report on record which demonstrates that service has been effected upon the respondent.

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

Amjad