

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 33 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For hearing of main case

11.08.2026

Barrister S. Ahsan Ali Shah, advocate for the applicant

This matter is pending since 2020. Learned counsel states that without prejudice to the question of law that have been proposed, it is apparent from the impugned order that it is *prima facie* perfunctory in nature. Learned counsel demonstrates that six paragraphs of reproduction have led to the conclusive paragraph 7 which is entirely dissonant with the questions before the Tribunal. Learned counsel states that there is no appreciation of law or facts and the conclusion has been drawn on vague concepts and idioms.

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 order comprises essentially of reproduction and is crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned order, which is hereby *set aside* and the matter is 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.

Judge

Judge