

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 188 & 189 of 2011

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

For hearing of main case

15.04.2026

Barrister Ahsan Ali Shah, advocate for the applicant

These references are pending since 2011 and pertain to Section 113 of the Income Tax Ordinance, 2001. Learned counsel demonstrates that the impugned judgment is *prima facie* perfunctory. He states that notwithstanding the demonstrated fact there is no independent discussion / deliberation whatsoever, the entire judgment has been predicated on merely affirming the arguments of AR. He states that the Tribunal is the last fact finding forum in the statutory hierarchy, therefore, such slipshod attitude to adjudication ought not to be sustained. Learned counsel states that it may be in the interest of justice and revenue for the impugned judgment to be set aside and the matters be remanded back to the learned Tribunal for adjudication afresh in accordance with law. 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. Office is instructed to place copy of this order in connected matter.

Judge

Judge

Amjad