

ORDER SHEET

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

Sales Tax Reference Application No. 680 of 2014

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DATE

ORDER WITH SIGNATURE OF JUDGE

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**Hearing/Priority Case.**

1. For hearing of main case.
2. For hearing of CMA No. 3300/14 (stay)

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**26.10.2020.**

Mr. Imran Iqbal Khan, Advocate for Applicant.  
None present for the department.

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None present for the department despite repeated calls. This Sales Tax Reference Application has been filed against Order dated 29.10.2014 passed in M.A (Stay) No. 63/KB/2014 & STA No.119/KB/2014 by proposing a number of questions of law. Learned Counsel for the applicant has taken us to Para-5 of the order impugned herein, which reads as under:-

“5. We have gone through the facts of the case and carefully considered contentions of the rival parties. The points raised by the appellant have been aptly discussed in the impugned order of the first appellate authority. The appellant have failed to point out any legal infirmity or lacuna in the orders passed by the authorities below. We are, therefore, inclined not to interfere with the order passed by the learned Commissioner (Appeal). Accordingly the order passed by the first appellate authority is maintained and the appeal is dismissed.”

We have gone through the above findings of the Tribunal and are of the view that the Tribunal has failed to appreciate the controversy in hand and has passed the impugned order in a slipshod manner. It is devoid of any reasons; therefore, the same is set-aside. Matter is remanded back to the Tribunal for deciding the same afresh after affording opportunity of hearing to the applicant and to pass a reasoned order by deciding the controversy, as raised therein.

This Sales Tax Reference Application stands allowed in the above terms.

Let copy of this order be sent to Appellate Tribunal Inland Revenue, Karachi Bench in terms of sub-section (5) of Section 47 of the Sales Tax Act, 1990.

Judge

Judge

Ayaz P.S.