

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 66 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of CMA No.3959/2024.
2. For hearing of main case.

17.10.2025

Rana Sakhawat Ali, advocate for the applicant.

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

The primary question involved is that the impugned order has been rendered in a perfunctory manner and without consideration of settled law.

Per learned counsel, the impugned order is not a speaking order. He states that there is no independent discussion, deliberations and / or finding of the Tribunal contained therein. He states that the impugned order comprises entirely of reproduction and no independent analysis of the same is befitting the last fact-finding forum in the statutory hierarchy.

Learned counsel places reliance on order dated 02.10.2024 in SCRA 1113 of 2023 and judgment dated 27.08.2024 in SCRA 757 of 2015 to state that the order of the Tribunal is required to possess independent reasons and findings and in the absence thereof a perfunctory order could not be sustained. Learned counsel relies upon the judgment dated 10.12.2024 in ITRA 342 of 2024 to state that in instances where the order of the Tribunal does not qualify upon the said threshold, the proper course is to remand the case. Learned counsel demonstrates from the impugned order that the aforementioned authority is squarely applicable thereupon.

In view hereof, he seeks that the impugned order may be *set aside* and the matter be remanded back to the learned Tribunal for adjudication afresh. 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 47(5) of the Sales Tax Act, 1990.

Judge

Judge