

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

Income Tax Reference Application No. 118 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
	1. For orders on office objection No.26 & 27. 2. For order on CMA No.152/22 (Exemption) 3. For hearing of main case

**07.11.2025**

Syed Shohrat Hussain Rizvi, advocate for applicant.

Per learned counsel, the impugned order cancels the *ex parte* order however has not remanded the matter for adjudication. Learned counsel states that if the entire premise for annulling the order was absence of one party in adjudication, then the benefit of such absence could not have been given to such party. He further states that the impugned order is not speaking order and makes no effort to address facts and circumstances.

Learned counsel further states that service has been effected through publication. Newspaper is placed on record.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent 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 1626. 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 order could not be considered to be a speaking order and is *prima facie* devoid of relevant discussion and deliberation. The entire order is crowned with a dissonant conclusion. Therefore, no case is set forth to sustain the impugned order and the same is hereby *set aside*; the matters are remanded back to the Appellate Tribunal for adjudication afresh per the 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