

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA No.615 of 2022

Date	Order with signature of Judge(s)
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1. For order on office objection
2. For hearing of CMA No.3422/2022
3. For hearing of main case

02.12.2025

Rana Sakhawat Ali advocate for the applicant
Mr. Muhammad Adil Saeed advocate for the respondent

Per learned counsel for the applicant the impugned order has been rendered in a perfunctory manner and devoid of any independent reasoning and / or deliberation and cannot be said to be a speaking order. Learned counsel states that the same is not befitting the last fact-finding forum in the statutory hierarchy.

Learned counsel for the respondent controverts the aforesaid and states that no purpose will be served by remanding the matter. The impugned comprises six pages of reproduction and the entire discussion and deliberation as paragraphs 11 and 12, which reads as follows: -

“11. We agree with the findings of the learned CIR(A). The order passed by the learned CIR(A) is exceptional and passed in accordance with law in view of legal and factual position as it stands. The order of the learned CIR(A) is well reasoned and liable to be sustained. Hence, we do hereby confirm the order of learned CIR(A).

12. On the basis of deliberation made supra we do not find any reason to interfere with the order of the learned CIR(A). Thus, we confirm the order of the learned CIR(A) and hereby dismiss the departmental appeal being devoid of any merit.”

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 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 judgment could not be considered to be a speaking order and is *prima facie* devoid of any independent reasoning etc. The entire judgment comprises essentially of reproduction and is crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned judgment, 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 also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 47 subsection 5 of the Sales Tax Act, 1990.

Judge

Judge

Zahid/*