

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

**Income Tax Reference Application No.02 of 2022**

---

DATE

ORDER WITH SIGNATURE OF JUDGE

---

Hearing of case

1. For order on office objections
2. For hearing of main case

**24.03.2026**

Mr. Jazib Aftab Memon, Advocate for the applicant.

Learned counsel had proposed the following questions for determination:

- “1. Whether on the facts and circumstances of the case, the learned ATIR was justified not to treat the tax collected u/s 148(1) on imports of ships by ship breakers for the purpose of ship breaking/ ship dismantling as final tax in terms of section 148(7) of the Income Tax Ordinance, 2001?
2. Whether on the facts and circumstances of the case, the learned ATIR was justified to vacate the order of Commissioner-IR(Appeals) on the basis of section 148(8A) without discussing the provision of section 148(7) which was relied upon by the Taxation Officer while framing the amended order?

Be that as it may, it was argued that concurrent judgments have been set aside vide the impugned order, which under statutory imagination could be considered as a speaking order. Learned counsel states that same is not befitting the last fact-finding forum in the statutory hierarchy.

This matter is pending since 2022 and the respondent appears to have avoided proceedings with the same. Learned counsel draws attention to Bailiff’s report which demonstrates that notice has in fact been served upon the respondent.

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 any independent reasoning etc. The entire order comprises essentially of reproduction and is crowned with a dissonant conclusion. Hence, no case is set forth to sustain the impugned order, 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 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