

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 417 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

1. For orders on office objection Nos.25 & 26
2. For orders on CMA No.478/2022
3. For hearing of main case

21.04.2026

Mr. Faheem Ali Memon advocate holds brief for Mr. Munawar Ali Memon, advocate for the applicant.

Pursuant to order for substituted service, learned counsel states that service has been effected through publication and the relevant excerpt of the newspaper is on file.

For the present purposes he presses following question of law for determination :

Whether under the facts and circumstances of the case, the order passed by the learned ATIR is a well-reasoned and speaking order within the meaning of Section 24-A of the General Clauses Act,187?

Notwithstanding the foregoing, it is stated that the impugned judgment has been rendered in a perfunctory manner and devoid of any relevant discussion / deliberation and rendered in a perfunctory manner. Learned counsel states that the same is not befitting the last fact-finding forum in the statutory hierarchy.

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 1726. 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 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

Amjad