

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

**Special Sales Tax Reference Application No.202 of 2024**

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DATE

ORDER WITH SIGNATURE OF JUDGE

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Hearing of case / priority

1. For order on office objections
2. For hearing of main case
3. For hearing of CMA No.4425/2024

**27.04.2026**

Mr. Anwar Kashif Mumtaz, advocate for the applicant  
a/w Mr. M. Usman Alam Advocate  
Ms. Summiya Kalwar, Advocate for the respondent

Per learned counsel the impugned judgment 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 applicant demonstrates from the record that the impugned judgment is *prima facie* devoid of any independent discussion, deliberation and or reasoning. He states that the essential aspect of limitation has been brushed aside and the matter has been remanded in essence providing opportunity for the lacuna to be filled. He states that even if the learned Tribunal was to conclude against the applicant on the count of limitation and or any other reason, the same had to be discussed and deliberated. He states that the impugned judgment is *prima facie* perfunctory and the same is not befitting the last fact-finding forum in the statutory hierarchy. Learned counsel for the respondent has remained unable to distinguish or displace the arguments as aforesaid.

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 reproductions and are 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 47 subsection 5 of Sales Tax Act, 1990.

Judge

Judge

*Asif*