

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

**ITRAs 356 & 357 of 2023**

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

1. For orders on office objection
2. For orders on CMA No.534/2023
3. For hearing of main case

**28.04.2026**

Mr. Faheem Raza, advocate for the applicant  
Mr. Muhammad Nawab Awan, advocate for respondent

While numerous questions of law were proposed by the applicant it was demonstrated that learned Tribunal had determined two independent appeals within four pages devoid of any independent discussion, deliberation and / or reasoning. Learned counsel adverted to the first two pages of the four page impugned order to demonstrate that ten grounds had been taken, however, no discussion, deliberation and / or adjudication was manifest regarding any of them. He states that same is unsustainable especially insofar as last appellate forum in the statutory hierarchy. Learned counsel for respondent remained unable to distinguish or displace the same.

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 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 matters are 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. Office is instructed to place copy of this order in connected matter.

Judge

Judge