

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

Spl. STRA 199 of 2024

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection
2. For hearing of main case

**28.04.2026**

Mr. Munawar Ali Memon, advocate for the applicant

Following questions of law had been proded for determination

1. Whether the impugned order passed by the learned CIR(A) is well reasoned order in terms of section 24-A of the General Clauses Act, 1897, when the learned CIR(A) failed to discuss, evaluate or record findings on the evidence, material on record, and the legal provisions forming the basis of the order passed by the adjudicating authority?
2. Whether the learned Appellate Tribunal erred in law by allowing input tax adjustment without examining the statutory prohibitions contained in section 8(1) (h) and (f) of the Sales Tax Act, 1990 read with SRO 450(I)/2013 dated 27.05.2013?

Learned counsel places courier tracking report / receipt on record to demonstrate that the service has been effected on the respondent.

Learned counsel presses first question for the present determination and demonstrates that the impugned order is prima facie devoid of any independent discussion, deliberation and / or reasoning. He states that the Commissioner Appeals is statutory appellate forum dealing with the *lis* in a perfunctory manner is not befitting. Learned counsel seeks that the impugned order be set aside and the matter be remanded back to the learned Commissioner Appeals for adjudication afresh in accordance with law.

The Commissioner Appeals is a 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 Commissioner Appeals 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 matter is remanded back to the Commissioner Appeals 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

Amjad