

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

SSTRA No. 38 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No. 680 of 2025.

22-10-2026

Qazi Umair Ali, advocate for the applicant.
Mr. Mukesh Kumar Khatri, advocate for the respondent.

Following questions of law have been proposed for determination:

- “A. Whether on the facts and circumstances of the case, the Honourable Tribunal erred in law and fact by failing to appreciate that the order passed by the DCIR was illegal and without jurisdiction and was based on the presumption that the Commissioner Appeals had remanded the proceedings vide order dated 10.4.2023?
- B. Whether on the facts and circumstances of the case, the Honourable Tribunal erred by failing to pass a speaking order?
- C. Whether on the facts and circumstances of the case, the Honourable Tribunal erred in law and fact by failing to appreciate that the Applicant was entitled to claim input tax deduction in terms of Sections 7, 8 and 73 of the Act, 1990?
- D. Whether on the facts and circumstances of the case the Tribunal failed to pass a speaking order?”

Reference is made to paragraph-3 of the impugned order, wherein the entire premise stated to be a remand order of the learned Commissioner (Appeals). It is pointed out that notwithstanding the said point being contentious, the learned Commissioner (Appeals) never had any power to remand the case as has been settled by the Supreme Court in the case of Commissioner Inland Revenue (Legal Zone), LTO Lahore vs. M/s. Seven Star Sugar Mills (Private) Limited, Karachi reported as 2026 SCMR 69. It is further pointed out that the consensual as per paragraph-5 is prima facie contrary to the facts and record. It is stated that since the actual lis has demonstrably never been independently discussed or deliberated in the impugned order and it has entirely been rendered on surmises and mis-appreciation of the law, therefore, it may be just and proper for the impugned order to be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. Counsel for respondent articulates no cavil to the record. Order accordingly.

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