ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SSTRA No. 62 of 2012

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

For hearing of main case.

30.10.2026

Mr. Mukesh Kumar Khatri, advocate for the applicant.

While numerous questions had been proposed for determination, learned counsel demonstrates from the record that the impugned two pages order is devoid of any independent discussion, deliberation or reasoning. Learned counsel demonstrates from paragraph-7 thereof, wherein learned Tribunal has held that the Order-in-Appeal ought to have been decided on its own merits and not on mutatis mutandis application of some other case. Learned counsel states that even if the said contention was to be accepted then the correct course of action would have been to remand the case for re-adjudication. In such circumstances, learned counsel states that the order of the learned Tribunal *prima facie* is perfunctory and not befitting a speaking order of the last fact-finding forum in the statutory hierarchy. Learned counsel states that it may be just and proper for the impugned order to be set-aside and matter be remanded back to the learned Tribunal for adjuration afresh in accordance with the law. 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

Ayaz p.s.