ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Income Tax Reference Application No. 182 of 2011

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

For hearing of main case.

03.11.2026

Mr. Faheem Raza Khuhro, advocate for the applicant.

While numerous questions have been proposed, learned counsel states that the impugned judgment is devoid of due discussion, deliberation and / or reasoning and cannot be construed as speaking order pursuant to Section 24-A of the General Clauses Act, the same is not befitting the last fact-finding forum in the statutory hierarchy.

The Appellate Tribunal is the last fact finding forum in the statutory hierarchy, therefore, it is incumbent 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 1626. 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 relevant discussion and deliberation. The entire order is crowned with a dissonant conclusion. Therefore, no case is set forth to sustain the impugned judgment and the same is hereby *set aside*; the matter is remanded back to the Appellate Tribunal for adjudication afresh per the 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.

Judge

Judge

Ayaz p.s.