

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

ITRA 412 of 2010

| DATE | ORDER WITH SIGNATURE OF JUDGE |
|------|-------------------------------|
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For hearing of main case

**07.09.2026**

Mr. Wajahat Ali advocate holds brief for Mr. Haider Naqi, advocate for the applicant

Barrister S. Ahsan Ali Shah, advocate for respondent

While numerous questions of law have been proposed, learned counsel demonstrates from the record that the impugned order is prima facie perfunctory and non-speaking in nature as three pages of reproduction is followed by one paragraph dissonant conclusion. Learned counsel states that the same is not befitting the last fact-finding forum in the statutory hierarchy, 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. Learned counsel for the 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 133(8) of the Income Tax Ordinance, 2001.

Judge

Judge

Amjad