

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
**Spl. Federal Excise Reference Application No.68 of 2014**

Date	Order with signature of Judge
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For hearing of Main Case.  
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**Dated; 5<sup>th</sup> August 2025**  
Mr. Shahid Ali Qureshi, Advocate for Applicant.  
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None present on behalf of the Respondent. However, on perusal of the record, it reflects that the impugned judgment of the Tribunal has been passed on the basis of a judgment of this Court reported as ***Sakrand Sugar Mills Ltd. v. Federation of Pakistan and others [PTCL 2014 CL. 154]***. However, subsequently the Hon’ble Supreme Court of Pakistan in the case reported as ***Shahtaj Sugar Mills Ltd. and others v. Government of Pakistan through Secretary Finance and others [2024 PTD 1238]*** has been pleased to set aside the judgment of this Court, as referred to hereinabove.

In view of such position, the order of the Tribunal cannot be maintained, hence ***stands set aside*** and the proposed questions are answered accordingly. Let copy of this order be sent to the Appellate Tribunal Inland Revenue, Karachi in terms of Section 133(5) of the Income Tax Ordinance, 2001.

**CHIEF JUSTICE**  
  
  
  
  
  
  
  
  
  
**JUDGE**