

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Applications 69 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.1097/2021
- 2. For hearing of main case
- 3. For orders on CMA No.1098/2021

08.10.2025

Mr. Sarfraz Ali Metlo, Advocate/President SHCBA; on court notice

Mr. Talha Abbasi advocate for the applicant
Mr. Abdul Manan, advocate

Dr. Wasif Ali Memon, Chairman, Sindh Revenue Board
Mr. Zamir A. Khalid, Commissioner (Legal) Sindh Revenue Board

Pursuant to last order, worthy Chairman Sindh Revenue Board is in attendance. In respect of the first issue framed for consideration vide order dated 25.09.2025, he states that an exercise is underway at the Sindh Revenue Board to determine whether there are any references filed / pending which may be considered to be devoid of merit / frivolous. He states that any reference found to qualify within such confines shall be withdrawn forthwith.

In so far as the second issue is concerned, the learned President, Sindh High Court Bar Association is present on court notice and made his submissions. He has emphasized that an advocate is first and foremost an officer of the Court and any service / appointment binds him to a party as employee and not counsel. He stated that it is imperative for the independence of the Bar that advocacy be conducted without fear or inducement, per the relevant Act. He drew attention to provisions thereof, including Section 22, to illustrate his arguments.

The worthy Chairman Sindh Revenue Board has articulated no cavil to the aforesaid and submits that the authority shall only be represented by independent advocates, be it on a panel or engaged from time to time. He stated that numerous matters are of a nature that can be efficiently addressed by functionaries of the Sindh Revenue Board itself and in such matters it is expedient for such officers to be present instead. He drew an analogy with the concept of D.R. that is employed by the FBR and states that the same concept shall be employed by the Sindh Revenue Board, if and when warranted.

In view hereof, two questions appear to have been addressed and the matter to such extent stands disposed of. The presence and assistance of Chairman Sindh Revenue Board is appreciated.

Learned counsel for Sindh Revenue Board states that since this is a remand matter may be just and proper for the adjudicating officer to re-adjudicate the *lis* unencumbered by any observation. Order accordingly. This reference application is disposed of.

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, Sindh Revenue Board, Karachi, as required by section 63(5) of the Sindh Sales Tax on Services Act 2011.

Judge

Judge

Amjad