

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Spl. STRA 63 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

- 1. For orders on office objection No.12
- 2. For orders on CMA No.1385/2024
- 3. For hearing of main case
- 4. For orders on CMA No.1386/2024

04.11.2025

Mr. Shamshad Ahmed advocate files vakalatnama on behalf of applicant which is taken on record.

Per learned counsel the questions raised in this reference application have already been decided against the department vide Division Bench judgment of this court dated 21.10.2025 passed in SSTRa No.349 of 2019 and connected matters. He states that Division Bench judgment is binding upon this bench, therefore, this court may be pleased to dismiss this reference application in *limine* in view of the aforementioned edict, subject to right of appeal before the honourable Supreme Court. 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 63 (5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge

Amjad