

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 1232 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.26.
- 2. For hearing of main case.

07.11.2025

Rana Sakhawat Ali, advocate for the applicant.

Per learned counsel impugned order states that the administrative jurisdiction vested with another Commissioner instead of that which had passed the order in appeal. He states that even if that contention was to be sustained the correct course of action ought to have been remand and not to vitiate the proceedings un-adjudicated.

Counsel demonstrates per Bailiff report, the notice has been served.

Learned counsel draws attention to paragraph 8 of the impugned order, which reads as follows:

“8. Other issue raised by the appellant is lack of jurisdiction of Commissioner Appeals-III to pass order. Whereas as per FBR Notification jurisdiction lies with Commissioner Appeals-IV. In view of FBR Notification vide C.No: 3(22)S/L-TD/2014 dated 18-12-2019 we inclined to agree with appellant that Commissioner (Appeals) has wrongly assumed jurisdiction and an order without jurisdiction does not have force of law.”

He states that merely non suiting the department under such circumstances will be unwarranted. Per learned counsel, the issue pertains to public revenue and whether the same was due or otherwise was the question for adjudication. He states that the learned Appellate Tribunal either ought to have remanded the matter or exercised its appellate jurisdiction and adjudicated the same etc. Under such circumstances, he states that it would be just and proper and in the interest of all parties concerned that the matter be remanded back and the impugned order be set aside for adjudication afresh in accordance with law. 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 47(5) of the Sales Tax Act, 1990.

Judge

Judge