

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA No.187 and 188 of 2022

Date	Order with signature of Judge(s)
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- 1. For order on office objection
- 2. For hearing of main case

03.12.2025

Mr. Irfan Mir Halepota advocate for the applicant
Mr. Jawaid Farooqui for the respondent

On 12.11.2025, the following order was passed: -

“Learned counsel proposes following questions of law for determination :

In Spl. STRA 187 of 2022

- 1. Whether the Tribunal has made any observation on questions of law involved in STA 441/KB/2016 while deciding it with the connected appeal as issues and questions of law involved in both cases was different?
- 2. Whether the Tribunal justified to ignore that SRO 1125(1)/2011 does not extend reduced-rate benefit for supplies made relating to foods items and other items not mentioned in the same SRO?
- 3. Whether the Tribunal's common order meets the requirement of a "speaking order" under the law when it does not identify the separate factual controversies?
- 4. Whether the Tribunal was required to give distinct findings for each appeal in view of their separate causes of action and statutory provisions?

In Spl. STRA 188 of 2022

- 1. Whether the Tribunal has made any observation on questions of law involved in STA 441/KB/2016 while deciding it with the connected appeal as issues and questions of law involved in both cases was different?
- 2. Whether the Tribunal's common order meets the requirement of a "speaking order" under the law when it does not identify the separate factual controversies?
- 3. Whether the Tribunal was required to give distinct findings for each appeal in view of their separate causes of action and statutory provisions?

Notwithstanding the foregoing learned counsel states that the learned Tribunal has decided two independent appeals conjunctively without any independent deliberation and / or discussion. He states that the impugned order cannot be termed as speaking order and the same is not befitting the last fact-finding forum in the statutory hierarchy.

These reference applications are admitted; notice to the respondent for 26.11.2025 through first two modes as well as courier. Learned counsel to place tracking report of courier on record. In the meanwhile, operation of the impugned order dated 20.12.2021 passed in STA No.441/KB/2016 and STA No.442/KB/2016, is suspended. Office is instructed to place copy of this order in connected matter.”

Learned counsel for the respondent states that it may just and proper to set aside the impugned judgment and remand the matter back to the learned tribunal for adjudication afresh expeditiously preferably within ninety (90) days. He further seeks that pending the aforesaid, no coercive action be taken against the respondent arising here from. Learned counsel for the applicant articulates no cavil in such regard and states that this reference may be disposed of in the said terms. Order accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 47 subsection 5 of the Sales Tax Act, 1990.

Office is instructed to place copy of this order in connected matter.

Judge

Judge

Zahid/*