

# THE HIGH COURT OF SINDH KARACHI

**Present:**

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

C. P. No. D-3748 of 2025

**(M/s. Tiger Security Services (Pvt) Ltd. Vs. Province of Sindh & Others)**

Petitioners : Through Mr. Mehmood-ul-Hassan,  
Advocate.

Respondent No.1 : Through Mr. Shehreyar Qazi, Additional  
Advocate General.

Respondent No.2 : Through Mr. Shamshad Ahmed Narejo,  
Advocate.

**Date of hearing : 13.11.2025.**  
**Date of decision : 13.11.2025.**

## **ORDER**

**Muhammad Jaffer Raza J.** – Through the instant Petition, the Petitioner has impugned notice<sup>1</sup> issued under Section 66(1)(b)(c) of Sindh Sales Tax on Services Act, 2011 (“**The Act**”). It is contended by the learned Counsel appearing for the Petitioner that his case is squarely covered under the Judgment of this Court in the case of All Pakistan Security Agencies Association & Others V. Province of Sindh & Others (**C. P. No. D-8014/2018**)

Comments were filed on behalf of Respondent No. 2 wherein, it was contended that the case of the Petitioner is not covered by the noted Judgment and subsequently, ONO<sup>2</sup> was placed on record. Perusal of the ONO reveals that the same was passed on the basis of short declaration and is not covered by the noted Judgment.

Consequently, instant Petition misconceived and is dismissed with no order as to cost.

**J U D G E**

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**Arshad/**

<sup>1</sup> No. SRB/UNIT-15/609770/19 dated 17<sup>th</sup> July 2025

<sup>2</sup> No. 1147/2022 dated 23.05.2022