

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 362 of 2018

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

1. For orders on CMA No.2885/2018.
2. For hearing of main case.
3. For orders on CMA No.2886/2018.

20.11.2025

Ms. Summiya Kalwar, advocate files Vakalatnama on behalf of applicant, same is taken on record. Learned counsel states that similar matter has been disposed of earlier by this court including order dated 08.10.2025 passed in Special STRA 647 of 2020 which is reproduced as follows:

"08.10.2025

Mr. Talha Abbasi advocate files vakalatnamas on behalf of applicant in both reference applications which are taken on record.

Learned counsel presses following questions of law for determination.

Whether the Appellate Tribunal was justified in holding that the services provided or rendered by the registered person (i.e. the respondent) in respect of Commission/Service Charges earned on account of "Home Remittances" are not taxable under tariff heading 98.13 and its sub-heading 9813.4600 in the light of Sections 2(79), 3 & 8 read with Section 5(1)(a)(iii) of the Sindh Sales Tax on Services Act, 2011?

Whether or not the bancassurance service provided or rendered by the respondent bank (for which the respondent bank receives a consideration) is covered by the description "Services provided or rendered by banking companies", as mentioned against tariff heading 98.13 in column(2) of part b of the second schedule of 2011 Act and the description "other services not specified elsewhere" as mentioned in sub-sub head 9813.4990 of the sub-head 9813.4000 thereof.

The reference applications are admitted; notice to the respondent. To come up after four weeks. Office is instructed to place copy of this order in connected matter."

She seeks that the reference application may also be disposed of upon same terms. 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 Tribunal, as required per section 63(5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge