

**IN THE HIGH COURT OF SINDH AT KARACHI**

**Special Sales Tax Reference Application Nos.57 to 59 of 2025**

|      |                               |
|------|-------------------------------|
| Date | Order with Signature of Judge |
|------|-------------------------------|

Fresh Case

1. For orders on CMA No.904/2025
2. For hearing of main case
3. For orders on CMA No.905/2025

**08.04.2026**

Mr. Zulfiqar Ali Bhutto, Advocate for the applicant

These references are pending for the past one year without any progress. Diary demonstrates that no effort has been taken by the applicant to have the matter listed or heard in the interim period. Even today when the matter is brought up, perusal of the proposed questions demonstrates that essentially the applicant, Sindh Revenue Board, is seeking a constitutional declaration. Upon being queried as to how the present jurisdiction under Section 63 of the Sindh Sales Tax on Services Act, 2011, extends to issue such declaration, learned counsel remains unable to assist. He further states that the grievance of the applicant arises with respect to a decision of the Council of Common Interest (CCI). Upon being enquired as to whether any such decision is assailable before a Court of law or before a Joint sitting of the Parliament, he responds that the latter is the legal position. Under such circumstances, these references are found to be *prima facie* frivolous and devoid of merit. Since no question of law has been articulated to merit adjudication before this Court, these references are dismissed in limine.

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. Office to place a copy hereof in each connected reference.

JUDGE

JUDGE