

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application 57 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE
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Fresh Case

- 1. For orders on CMA 1336/2026.
- 2. For hearing of main case.
- 3. For orders on CMA 1337/2026.

06.08.2026

Mr. Yousuf Khalid Anwar, advocate for the applicant.

- 1. Exemption granted subject to all just exceptions.
- 2-3. It would appear that the questions raised in the reference have been answered against the applicant by the Supreme Court in its recent judgment dated 17.07.2026 passed in Civil Appeal No.939 of 2018. Reference is made to Paragraphs 10 & 11 thereof. In *mutatis mutandis* application of the binding authority, the reference application is hereby dismissed.

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 subsection 5 of Sales Tax Act, 1990.

Judge

Judge

M. Khan