

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. NO. D-5220 / 2017

C. P. NO. D-5222 to 5224, 5244, 5273, 5281 to 5285, 5449 to 5452, 5477 to 5479, 5586 to 5588, 5603, 5612, 5613, 5614, 5645, 5690 to 5694, 5723, 5733, 5734, 5735, 5856, 5926, 5927, 5936, 5937, 6017, 6126, 6220, 6226, 6268, 6453, 6611, 6622, 6866, 6888, 7453, 7610, 7683, 7987, 8288 of **2017**

C. P. NO. D-555, 556, 2544, 2871, 3469, 3724, 4266, 1275, 505, 5146, 6126, 6248 of **2018**

C. P. NO. D-4443, 4472, 4473, 5265, 8126, 6608, 6612 & 6613 of **2019**

C. P. NO. D-344, 494, 1014, 1468 & 495 of **2020**

Date _____ Order with signature of Judge _____

PRIORITY.

- 1) For hearing of CMA No. 21810/2017.
- 2) For hearing of main case.

17.11.2020.

M/s. Hyder Ali Khan, Usman Alam, Qazi Umair Ali, Ghazanfar Ali Jatoi, Khalid Mehmood Siddiqui, Ghulam Sarwar Korai, Zaheer ul Hassan, Ovais Ali Shah, Imran Ali Abro, Anwar Kashif Mumtaz, Ammar Athar Saeed, Nadir Hussain Abro, Syed Hamza Hashmi, Jamshed Abbasi, Ajeet Kumar, Muhammad Altaf, S. Sultan Ahmed, Taimur Ahmed Qureshi Advocates for Petitioners.

Mr. Malik Naeem Iqbal Advocate for Sindh Revenue Board.
Mr. Rashid Anwar Advocate for Sindh Revenue Board
in C. P. No. D-5283/2017.
Mr. Ghulam Murtaza Korai Law Officer Sindh Revenue Board.
Ms. Fouzia Murad Advocate holding brief for
Dr. Shah Nawaz Advocate for Respondent.
Mr. Irfan Mir Halepota Advocate for Respondent.
Mr. Zamir Khalid Commissioner Legal SRB.
Syed Zainul Abidin Shah, Deputy Commissioner, SRB
Mr. Naemullah Bhutto Assistant Commissioner.
Mr. Rashid Ali Shaikh Assistant Commissioner.

For reasons to be recorded later, all listed petitions are allowed by declaring that the value of service (of taxable supply) for the purposes of levy of sales tax on the petitioner's / service providers / recipient (in respect of Labor and manpower) shall be the amount of net receipt of service charges received on actual basis exclusive of all reimbursed amounts of salary and allowances.

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Arshad/