

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special S.T.R.A. No.16 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S).
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Hearing/Priority case.

1. For hearing of Main Case.
2. For hearing of CMA No.522/2016 (Stay).

07.10.2021

Mr. Ovais Ali Shah, Advocate for the applicant.
None present for respondents.

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This seems to be a case involving common question of law and decided in a Special Customs Reference Appeal Nos.259 to 269 of 2012, copy of which is placed on record by Mr. Ovais Ali Shah, learned counsel for the applicant. The question as arisen out of this Reference was also decided in the said Reference Appeal. The question as framed is as under:-

“Whether in the facts and circumstances of the case the Tribunal was justified in deciding the Appeal before it by mere approval of the findings of the Collector (Appeals) without its own independent findings.”

There was no one in attendance on behalf of respondents on the last date of hearing and so also today. We have gone through the impugned order and it appears that it squarely falls within the frame of the order referred and relied upon by Mr. Ovais Ali Shah passed in Special Customs Reference Appeal Nos.259 to 269 of 2012. Thus, the reasons and rational are common and the reasons of the judgment ratio is fully attracted and the instant Special Sales Tax Reference Application is disposed of *mutates mutandis* alongwith pending application(s).

JUDGE

JUDGE

Ayaz Gul