

IN THE HIGH COURT OF SINDH, KARACHI

Present

Muhammad Shafi Siddiqui, J
Mahmood A. Khan, J

Spl. STRA Nos.107, 108 & 109 of 2019

For the Applicants	Mr. Muhammad Aqeel Qureshi Advocate
For Respondent	Nemo
Date of hearing	<u>21.10.2021.</u>

ORDER

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Muhammad Shafi Siddiqui J.- In these references notices were issued by the Deputy Commissioner which were taken into consideration by the Appellate Tribunal on the strength of the judgment of Lahore High Court passed in WP No.37295 of 2016 [*M/s Hamza Nasir Wires v. Federation of Pakistan etc.*]. The judgment of Lahore High Court in turn was based on the case of Muhammad Ashraf Tiwana and others v. Pakistan and others reported as 2013 SCMR 1159.

Learned counsel has not been able to assist this court as to how such findings which are based upon the judgment of Lahore High which in turn dependent upon the reported judgment of Muhammad Ashraf Tiwana could be considered as illegal and unlawful and what questions of law arise out of such order. Learned counsel further has not been able to show as to how such powers could be delegated by the Commissioner to the Deputy Commissioner in the presence of the judgment relied upon.

Since no substantive law has been shown to form a different view, we are unable to agree with the applicants` counsel. The proposed question No.`iii` i.e. *Whether on the facts and circumstances of the case, the learned Tribunal was justified to apply the ratio of judgment of Honorable High Court on the instant case when the judgment of Honorable High Court has been challenged before the Honorable Supreme Court of Pakistan?* is answered in Affirmative against the applicants and in favour of the respondents.

The Tribunal`s findings thus are not liable to be interfered in the light of the judgment referred therein and no question of law has been framed which could require interference by this court. This being the situation, these references are dismissed.

Copy of this order under the seal of this Court be sent to the Appellate Tribunal in terms of Section 47 (5) of Sales Tax Act, 1990.

JUDGE

JUDGE

Karachi;

Dated: .10.2021