

ORDER SHEET
HIGH COURT OF SINDH AT KARACHI

Spl. STRA No.403 of 2019

Date	Order with signature of Judge
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1. For hearing of main case
 2. For hearing of CMA No.2254/2019 (Stay)
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08.09.2022.

Mr. Shamshad Ahmed, Advocate for the applicant.

Mr. Anwar Kashif Mumtaz, Advocate for the respondent.

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The instant Special Sales Tax Reference Application has been filed against a remand order of the Tribunal. It is a settled proposition of law that Reference Application against a remand order is not maintainable. Reliance in this regard may be made to the decision in the case of *Commissioner of Income-Tax Central Zone 'B' Karachi Vs. Electronic Industries Limited (1988 PTD 111)* wherein Divisional Bench of this Court has held that since no assessment order is in the field that the case was remanded back to the Income-tax officer to decide the question in issue afresh, Reference was not maintainable being misconceived. When said position was confronted to the learned counsel for the department, he has no plausible explanation in this respect. This Spl. Sales Tax Reference Application thus is found to be not maintainable and is accordingly dismissed, along with the listed application.

JUDGE

JUDGE

ORDER SHEET
HIGH COURT OF SINDH AT KARACHI

Spl. STRA No.404 of 2019

Date	Order with signature of Judge
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1. For hearing of main case
 2. For hearing of CMA No.2256/2019 (Stay)
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08.09.2022.

Mr. Shamshad Ahmed, Advocate for the applicant.

Mr. Anwar Kashif Mumtaz, Advocate for the respondent.

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The instant Special Sales Tax Reference Application has been filed against a remand order of the Tribunal. It is a settled proposition of law that Reference Application against a remand order is not maintainable. Reliance in this regard may be made to the decision in the case of *Commissioner of Income-Tax Central Zone 'B' Karachi Vs. Electronic Industries Limited (1988 PTD 111)* wherein Divisional Bench of this Court has held that since no assessment order is in the field that the case was remanded back to the Income-tax officer to decide the question in issue afresh, Reference was not maintainable being misconceived. When said position was confronted to the learned counsel for the department, he has no plausible explanation in this respect. This Spl. Sales Tax Reference Application thus is found to be not maintainable and is accordingly dismissed, along with the listed application.

JUDGE

JUDGE

ORDER SHEET

HIGH COURT OF SINDH AT KARACHI

Spl. STRA No.65 of 2021

Date

Order with signature of Judge

For orders as to non-prosecution of Reference application as notice not issued, process fee not paid, copies not supplied by the Advocate for the applicant.

08.09.2022.

Mr. Shamshad Ahmed, Advocate for the applicant.

Mr. Anwar Kashif Mumtaz, Advocate for the respondent.

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The instant Special Sales Tax Reference Application has been filed against a remand order of the Tribunal. It is a settled proposition of law that Reference Application against a remand order is not maintainable. Reliance in this regard may be made to the decision in the case of *Commissioner of Income-Tax Central Zone 'B' Karachi Vs. Electronic Industries Limited (1988 PTD 111)* wherein Divisional Bench of this Court has held that since no assessment order is in the field that the case was remanded back to the Income-tax officer to decide the question in issue afresh, Reference was not maintainable being misconceived. When said position was confronted to the learned counsel for the department, he has no plausible explanation in this respect. This Spl. Sales Tax Reference Application thus is found to be not maintainable and is accordingly dismissed, along with the pending application.

JUDGE

JUDGE

ORDER SHEET

HIGH COURT OF SINDH AT KARACHI

Spl. STRA No.66 of 2021

Date

Order with signature of Judge

For orders as to non-prosecution of Reference application as notice not issued, process fee not paid, copies not supplied by the Advocate for the applicant.

08.09.2022.

Mr. Shamshad Ahmed, Advocate for the applicant.

Mr. Anwar Kashif Mumtaz, Advocate for the respondent.

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The instant Special Sales Tax Reference Application has been filed against a remand order of the Tribunal. It is a settled proposition of law that Reference Application against a remand order is not maintainable. Reliance in this regard may be made to the decision in the case of *Commissioner of Income-Tax Central Zone 'B' Karachi Vs. Electronic Industries Limited (1988 PTD 111)* wherein Divisional Bench of this Court has held that since no assessment order is in the field that the case was remanded back to the Income-tax officer to decide the question in issue afresh, Reference was not maintainable being misconceived. When said position was confronted to the learned counsel for the department, he has no plausible explanation in this respect. This Spl. Sales Tax Reference Application thus is found to be not maintainable and is accordingly dismissed, along with the pending application.

JUDGE

JUDGE

Gulzar/PA