

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

**CP No.D-5111 of 2022**

DATE	ORDER WITH SIGNATURE OF JUDGE(S).
1.	For hearing of CMA No.21787/2022
2.	For hearing of Main Case

**05.10.2022**

Mr. Arshad Hussain Shehzad, Advocate for the Petitioner.  
Mr. G. M. Bhutto, Assistant Attorney General.  
Mr. Sajad Ali Solangi, Advocate for the Respondents.

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Learned counsel appearing for the petitioner states that order dated 11.08.2022 passed in CP No.D-4233 of 2022 may also be passed in the instant matter as the present controversy is fully covered by the judgment passed in CP No.D-4729/2019. A perusal of the case at hand and the order / judgment referred above shows that controversy pertains to selection of Audit under Section 25 of the Sales Tax Act, 1990 in respect of which through a judgment dated 20.12.2021, a learned Division Bench of this Court has set out a methodology in paragraphs 36 onwards and resultantly the notices impugned in the referred petitions were quashed. Counsel for the Respondents have also candidly acknowledged that the facts of the present case are akin to those of CP No.D-4233/2022, 4729/2019 & others, and they have no objection, if the instant petition also be decided on the same terms.

Since no distinguishable factor has been pointed out by the learned counsel appearing for the Respondents, we dispose of instant petition in the like terms as decided in the above referred petitions alongwith listed application, and findings given in the above cases would apply mutatis mutandis to the case at hand.

JUDGE

JUDGE

SM

