

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
Special Sales Tax Reference Application No.289 of 2010

Date

Order with signature of Judge(s)

1. For hearing of main case.

**31.01.2023**

\*\*\*\*\*

None present on behalf of the applicant nor any intimation is received, whereas, matter pertains to the year 2010; and as per directions of the National Judicial Policy Making Committee and reiterated by the circular of Hon'ble Chief Justice, is to be decided expeditiously, hence, cannot be adjourned any further.

Through this Reference Application the Applicant has impugned order dated 29.07.2010 passed by the learned Appellate Tribunal, Inland Revenue, Karachi in appeal No. ATIR No.H-07/2009 proposing various questions of law; however, on perusal of the impugned order and the record, it appears that there is only one question which arises out of the order of the Tribunal and the same reads as under:

***“Whether in the facts and circumstances of the case services rendered by the respondent as a transporter were liable to sales tax under section 3 of the Sales Tax Act 1990?”***

Nobody has turned up on behalf of the Applicant since long; however, we have perused the impugned order and are of the considered view that the learned Appellate Tribunal has come to a correct conclusion and in accordance law inasmuch as under Section 3 of the Sales Tax Act, 1990, (Act) read with Section 2(41) of the Act it is only the supply of taxable *goods*, which is chargeable to sales tax and not the services being rendered by the present respondent.

In view of hereinabove facts and circumstances, the question as above, is answered in *negative*; against the Applicant and in favour of the Respondent. As a consequence, this Reference Application stands dismissed. Let copy of this order be issued to Appellate Tribunal Inland Revenue in terms of Section 47(5) of the Act.

JUDGE

JUDGE