

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Sales Tax Reference Application No. 277 of 2010

DATE

ORDER WITH SIGNATURE OF JUDGE

Hearing of case
For hearing of main case
27.02.2023.

Mr. Irfan Mir Halepota, advocate for the Applicant

Through this Reference Application the Applicant department has impugned order dated 19.07.2010 passed in STA No.310/KB/2009 (Under Section 46) by the Appellate Tribunal, Inland Revenue, (Karachi) and though initially various questions were proposed, however, subsequently counsel for the Applicant had reformulated the questions of law which reads as under: -

1. *“Whether the Appellate Tribunal Inland Revenue was justified in annulling the order in original No.49/2008 dated 20 11 2008 and order in appeal No 515/2009 on the basis of limitation, when the order in original was passed within the statutory time limits under section 36(2) read with section 45 of the Sales Tax Act 1990?”*
2. *Whether the Appellate Tribunal Inland Revenue was justified in annulling the order in original No.49/2008 dated 20-11-2008 and order in appeal No.515/2009 on the basis, that the Show Cause Notice dated 16-06-2008 was vague, however the same was exhaustive, elaborative and complete in its entirety?”*

From perusal of the above, it appears that Question No.1, now stands decided by the Hon'ble Supreme Court in the cases reported as **2017 SCMR 1427** (*The Collector of Sales Tax, Gujranwala and others vs. Messrs Super Asia Mohammad Din and Sons and others*) and followed in **2019 SCMR 1735** (*Messrs Mujahid Soap and Chemical Industries (Pvt.) Ltd. Vs. Customs Appellate Tribunal, Bench-I, Islamabad and others*). In view of this, no further discussion is to be made. Accordingly, Question No.1 is answered in the *affirmative* against the Applicant and in favor of the Respondents; and in view of such position Question No.2 need not be answered. This Special Sales Tax Reference Application is hereby dismissed.

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Amjad/PA