

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
**Special Sales Tax Reference Application (“STRA”) No. 74 of 2009**  
**along with**  
**S.T.R.A Nos. 223 to 232 & 234 of 2008.**

Date	Order with signature of Judge
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**Hearing/Priority Case.**

1. For hearing of main case.
2. For hearing of CMA No.805/09 (stay)

**16.02.2023.**

Mr. Emadul Hassan, Advocate for the Applicant in STRA 74 of 2009 .  
Mr. Qazi Ayazuddin Qureshi, Assistant Attorney General.

Mr. Rana Sakhawat Ali, Advocate has affected appearance and undertakes to file Vakalatnama on behalf of Respondent.

It appears that in all these Reference Applications one common issue is involved that whether the registered persons under the Sales Tax Act, 1990, were liable to pay any further tax while making supplies to unregistered persons. These cases were earlier disposed of by this Court through various separate orders by following an earlier judgment of this Court on identical issue. However, the matter went before Honourable Supreme Court, wherein, all these cases were decided by way of a common Order dated 06.02.2012 passed in **Civil Appeal No. 652 of 2010** and other connected matters (***The Additional Collector of Customs and another Vs. M/s. Khairpur Sugar Mills Ltd. And others***), whereby, the orders of this Court were set-aside and all Reference Applications including some pending Petitions were directed to be decided a fresh. It further appears that subsequently, the controversy as raised in these matters, now stands decided by a Division Bench of this Court vide Judgment dated 22.04.2022 passed in **SSTRA 59 of 2007** (***Digri Sugar Mills Ltd. vs. The Additional Collector of Customs & Another***) in favour of the department and against the taxpayers. In this case (supra)

the learned Division Bench after going through the material and facts placed before it rephrased the question in the following manner:

*Whether, in the present facts and circumstances, further tax under sub-section (1A) of section 3 of the Sales Tax Act, 1990, was payable by the supplier on taxable supplies made to unregistered persons?*

And the said question was answered in the affirmative in favour of the department and against the taxpayer.

In view of above, since the question is answered as above, all these Reference Applications filed by the taxpayers as well as department are disposed of in the terms that the proposed question is answered in favour of the department and against the taxpayers. Order accordingly.

Office to place copy of this order in the connected Reference Applications as above.

**J U D G E**

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Ayaz