

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI**

H.C.A. No.37 of 2022

The Commissioner Inland Revenue
Versus
M/s Ranipur Sugar Mills Ltd.

Date	Order with signature of Judge
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1. For orders on office objection a/w reply at "A"
2. For orders on CMA 466/22
3. For hearing of main case.

Dated: 04.02.2024

Mr. Ameer Bakhsh Metlo for appellants.

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Learned counsel appearing for appellant submits that appellant has filed instant appeal against the judgment of learned Single Judge wherein show-cause notice issued by Commissioner Inland Revenue under section 25 of Sales Tax Act, 1990 was challenged. Learned Single Judge decreed the suit and later in time, the question as raised and determined by learned Single Judge were finalized by learned Division Bench of this Court reported as 2023 PTD 576 (Wazir Ali Industries Ltd. v. Federation of Pakistan & others). That has covered and/or set at rest the controversy as to the issues involved in the suit and in the judgment of the Division Bench referred above. Later in time the judgment of learned Division Bench of this Court was approved by Supreme Court when CPLAs filed against such judgment were dismissed via its order dated 15.01.2024. Mr. Metlo has placed copy of a common order recently passed by this Court in HCA 162 of 2021 (Commissioner IR others v. Dewan Sugar Mills) and others on the same set of facts, which is taken on record.

In view of above, in the light of ratio laid down in the aforesaid judgment of learned Division Bench followed by order of Supreme Court, referred above, no interference is required and the appeal is dismissed along with listed application.

Judge

Judge