

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

C.P. No.D-6268 of 2022

Date

Order with signature of Judge

1. For hearing of CMA No.26642/2022
2. For hearing of main case

01.10.2024

Mr. Inzamam Sharif, Advocate for Petitioner
Mr. Fahad Ali Areejo, Advocate for Respondent SRB a/w Mr.
Zamir Ali Khalid, Commissioner (Legal)
Mr. Kashif Nazeer, Asst. Attorney General

Learned Counsel for Petitioner submits that the controversy as raised in this matter regarding Petitioners liability to withhold tax and act as a withholding agent up to Tax Year 2018 has already been decided by a Division Bench of this Court in the case reported as **Fatima Fertilizer Co. Ltd. v. Commissioner-II SRB (2021 PTD 484)**, whereby it has been held that till Tax Year 2018 the taxpayers were not liable to pay tax as withholding agents under Section 13(3) of the Sindh Sales Tax on Services Act, 2011. In so far as the show cause notice/letter of SRB in respect of Tax Year 2019 and onwards are concerned, there is no restraining order of the Court whereas, the Petitioner has already been directed to respond to the notice / explanation issued by the Respondents.

In view of the above, this Petition is partially allowed to the extent of notice / explanation for Tax Year 2018 for the reasons so assigned in the aforesaid judgment in the case of **Fatima Fertilizer** (supra).

JUDGE

JUDGE

Shakeel, PS.