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

Special Sales Tax Reference Application No. 342 of 2020

Date

Order with signature of Judge

For Orders as to non-prosecution of Reference as office objection Nos. 1, 8, 18 & 25 not complied with.

## <u>09.04.2025.</u>

Mr. Taimoor Ahmed Qureshi, Advocate for Applicant.

Though the matter is listed for non-prosecution as to compliance of office objections; however, learned Counsel for the Applicant submits that during pendency of this Reference Application, an amendment has been made in the Sales Tax Act, 1990; whereby, pursuant to Section 47A, the Applicant, which is a State-Owned Enterprises under the State-Owned Enterprises (Governance & Operations) Act, 2023 is now mandatorily required to apply for Alternate Dispute Resolution before the Committee so constituted by FBR in terms of Section 134A of the Income Tax Ordinance, 2001.

In view of such position, the instant Reference Application is dismissed as withdrawn; whereas, the Applicant shall approach the relevant Committee in terms of Section 47A the Sales Tax Act, 1990 read with Section 134A of the Income Tax Ordinance, 2001.

Acting Chief Justice

Judge

<u>Ayaz</u>