

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
Special Sales Tax Reference Application No. 17 / 2016

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. 546/2016.

05.05.2025.

Mr. Arbaz Yar Khan, Advocate for Applicant.
Mr. Ghulam Hyder Shaikh, Advocate for Respondent.
Ms. Summiya Kalwar, Advocate for Respondent (SRB).

On 13.03.2025 following order was passed:-

“When confronted with order dated 11.04.2017, learned Counsel for SRB needs further time to make a categorical statement in writing on behalf of the SRB whether order dated 31.08.2015 passed in Appeal No.24 of 2014 by the Appellate Tribunal, Sindh Revenue Board in the case ***M/s. UDL Modaraba management (Pvt.) LTD versus The Commissioner (Appeals) SRB & another*** has been impugned by way of Reference Application before this Court or not. Let such statement be placed on record on / or before the next date of hearing. Adjourned to **20.03.2025**. Interim order passed earlier to continue till next date of hearing.”

In response thereof, SRB has filed a statement that they were not required to file any Reference Application impugning the order as noted herein above inasmuch as the matter was remanded to SRB with certain directions in the following manner:-

“In view of the above discussions, the appeal is allowed and the order in original and order in appeal are set aside. However, since by amendment in Section 24A the powers of compulsory registration were assigned to the Assistant Commissioner, subject to limitation, fresh show cause notice can be issued to the appellant and the issue of compulsory registration will be decided after considering whether the remuneration received by the appellant from Modaraba is it share in profit or the same is against providing and rendering services. The assessing officer will also decide in what Tariff heading the appellant is falling. The assessing officer may register the appellant and determine the tax liability without influencing from the observations made hereinabove.”

Today, Applicant's Counsel submits that a similar order be passed in respect of the present Applicant. None objects.

In view of the above, orders in question impugned herein are set aside matter stands remanded; and the Respondents are directed to proceed further as per the order of the Tribunal mutatis mutandis.

Reference Application is disposed of in the above terms.

ACTING CHIEF JUSTICE

J U D G E

Arshad/

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SPL. S. T. R. A. No. 17 / 2016

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20.03.2025.

Mr. Arbaz Khan, Advocate for Applicant.
 Mr. Irfan Ali holding brief for
 Mr. Ghulam Hyder Shaikh, Advocate for Respondent.

In response to order passed on 13.03.2025 learned Counsel for SRB has filed statement along with certain documents which are taken on record. Copy has been supplied to the Applicant's Counsel who is directed to come prepared and proceed on merits of the case on the next date.

To come up on **05.05.2025**. Interim order passed earlier to continue till next date.

ACTING CHIEF JUSTICE

J U D G E

Arshad/