

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application 58 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.799/2021
2. For hearing of main case

16.10.2025

Mr. Imtiaz Ali Solangi, advocate for the applicant

The reference application impugns order dated 04.12.2020 rendered by the learned Appellate Tribunal Inland Revenue in S.T.A. 600 of 2016. Per learned counsel the crucial question before the court is whether the products supplied fell within the definition of confectionary or otherwise. Prima facie this appears to be question of fact. Learned Tribunal has dwelled extensively in such regard and render findings of fact. No question of law arising in such regard could be articulated before this Court, therefore, this reference application is dismissed in limine.

A copy of this order may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 47 subsection 5 of Sales Tax Act, 1990.

Judge

Judge