

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application 699 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection No.26
- 2. For orders on CMA No.3933/2022
- 3. For hearing of main case

24.10.2025

Mr. Muhammad Fahad, advocate for the applicant

Following question of law is proposed for determination:

Whether the learned Appellate Tribunal Inland Revenue erred in law in upholding the order of the Commissioner Inland Revenue (Appeals) in violation of Rule 8 of the Sales Tax Rules, 2006?

He states that the question has already been decided against the department by virtue of order of this court dated 14.03.2023 passed in CP D 1090 of 2021. He further states that the aforementioned edict is binding upon this bench, therefore, this court may be pleased to apply the ratio in *mutatis mutandis* and dismiss this reference application, subject to the right of appeal before the honourable Supreme Court. Order accordingly.

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

Amjad