

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application 473 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.2523/2022
2. For hearing of main case
3. For orders on CMA No.2524/2022

27.10.2025

Mr. Fahad Hussain Areejo advocate files vakalatnama on behalf of applicant, which is taken on record.

This reference application is pending since 2022 without any progress; even notice has not been sought till date. The operative part of the order is paragraph 7, which reads as follows :

7. In view of the above discussion, the OIO is upheld to the extent of principal amount and the Appellant is directed to pay the differential amount, if the payment has been made on the basis of income tax return. However, considering the submissions of the Appellant regarding the penalty and the additional amount, both shall stand waived if the payment of differential amount is made within a period of 20 days from the date of receipt of this Order. Failing to act such, within the stipulated time shall amount to a willful default and thus both the penalty and the additional amount of the SWWF shall become payable/recoverable, along-with the differential amounts.

Learned counsel was asked to demonstrate whether any question of law arose there from and he remained unable to assist. Despite passage of more than three years learned counsel merely seeks time. In view of judgment of the Supreme Court in the case of C.I.R. vs. Rafeh Limited reported as PLD 2020 SC 518, this reference application is dismissed for non-prosecution.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Appellate Tribunal, as required per section 63 (5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge