

Order Sheet

IN THE HIGH COURT OF SINDH AT KARACHI
Special Sales Tax Reference Application No.146 of 2025

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|------|-------------------------------|
| Date | Order with Signature of Judge |
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Fresh case

1. For orders on CMA No.1677/2025
2. For hearing of main case.
3. For orders on CMA No.1678/2025

13.02.2026

Mr. Fahad Hussain Areejo, Advocate for the applicant.

Per learned counsel questions framed for determination have already been covered against the department by virtue of Division Bench's judgment of this Court reported as 2021 PTD 484. Learned counsel states that such judgment is squarely binding upon this bench, therefore, in mutatis mutandis application of the ratio so illumined, the present reference application may be dismissed, subject to the right of appeal of the applicant before the Hon'ble Supreme Court. Order accordingly.

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

Asif