

IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application No.147 of 2024

Date	Order with Signature of Judge
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Hearing of Case (Priority)

1. For orders on office objection
2. For hearing of CMA No.3421/2024
3. For hearing of main case

01.04.2026

Mr. Muzzammil Hussain, Advocate for the applicant
Mr. Agha Shahid Majeed Khan, Advocate for the respondent

On 12.01.2026 following order was passed:

“Learned Counsel presses the following question for determination:-

- i. Whether Section 45B(3) of the Sales Tax Act, 1990 allows learned CIR(A) to remand back the case for de novo consideration?

Learned counsel relies upon Section 45B(3) of the Sales Tax Act, 1990 in support of his contention, which reads as follows:-

"45-B. Appeals.-(1)...

(2).

(3) In deciding an appeal, the Commissioner Inland Revenue) (Appeals) may make such further inquiry as may be necessary provided that he shall not remand the case for de novo consideration

Admit reference; notice to the respondent through first two modes as well as courier. Learned counsel is directed to place on record tracking report; to come up on 26.01.2026. In the meanwhile, operation of the impugned order dated 06.08.2024, passed in STA No. 447/KB/2024, is suspended.”

Learned counsel for the applicant has relied on judgment dated 01.09.2025 passed in Civil Petition No.339-L of 2023 [*Commissioner Inland Revenue (Legal Zone), Large Taxpayers’ Office, Lahore Vs. M/s. Seven Star Sugar Mills (Private) Limited, Karachi*] in support of his contention. Learned counsel for the respondent is present and states that the question framed for determination already stands decided by the aforementioned judgment of the Supreme Court; hence the question may be decided in

favour of the applicant and against the respondent-department. Order accordingly. This reference application is disposed of.

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 47 subsection 5 of Sales Tax Act, 1990.

JUDGE

JUDGE

Asif