

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Spl. STRA 1127 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of CMA No.2557/2023
2. For hearing of main case
3. For hearing of CMA No.2558/2023

06.04.2026

Mr. Talha Abbasi, advocate for the applicant
Mr. Ubaid-ur-Rehman, advocate for respondent

On 02.02.2026, following order was passed :

“Per learned counsel for the applicant the impugned judgment is predicated on a non-existing MOU. Learned counsel states that the premise of deposit of due tax anywhere except the SRB has to be dealt with in accordance with the statutory provisions and not on the basis of some MOU, which he states is even otherwise non-existing. Learned counsel may seek instructions. To come up after six weeks”

Learned counsel for respondent states that it may be in the interest of justice and revenue to set aside the impugned order and remand the matter back to the learned Tribunal for adjudication afresh in accordance with law. Learned counsel states that pending the aforesaid no coercive action be taken against the respondent arising here from. Learned counsel for the applicant articulates no cavil in such regard and states the reference application may be disposed of in the above terms. 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