

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

Spl. STRA 27 of 2026

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection
2. For hearing of main case
3. For hearing of CMA No.637/2026

**27.04.2026**

Mr. Arshad Hussain Shahzad, advocate for the applicant  
Mr. Faheem Raza Khuhro, advocate for respondent

Following questions of law had been proposed for determination:

- i. Whether on the circumstance and facts of the case respondent No. 2 was correct to remand back the matter involving a time-barred proceeding for the period from January 2009 to July 2011 under Section 11(5) of the Sales Tax Act (S.T.A.) 1990?
- ii. Whether on the circumstance and facts of the case the respondent was correct to remand back the matter concerning the question of time limitation in accordance with Sections 11(B) and 11(5) of the S.T.A. 1990?
- iii. Whether on the circumstance and facts of the case the respondent was correct to remand back the matter relating to the ONO which on the face of it is void and defective?

Learned counsel for the applicant states that the said questions are squarely covered in favour of the applicant department inter alia by five member bench judgment of the honourable Supreme Court in the case of *Wak Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore (now CIR, LTU Lahore)* reported as 2025 SCMR 1280. Learned counsel states that once the issue of time bar stood concluded in favour of the applicant there was no question of any subsequent proceedings via recourse to remand as the same would amount to unlawful remedy *denovo* that exists. Learned counsel for the respondent admits that the essential question is in fact covered by the judgment as aforesaid. In view hereof the questions are answered in favour of the applicant and against the respondent department. The reference application stands 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