

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 148 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection.
2. For orders on CMA No.3422/2024.
3. For hearing of main case.
4. For orders on CMA No.3423/2024.

29.04.2026

Mr. Shafqat Zaman, advocate for the applicant.

This matter is pending since 2024 without any progress. On 23.12.2025, following order was passed:

“23.12.2025

Ms. Lubna Pervez, advocate for the applicant.

Learned counsel seeks time to address office objection as to limitation. To come up after four weeks.”

On 11.02.2026, following order was passed:

“11.02.2026

Mr. Shafqat Zaman, Advocate for the applicant.

Learned counsel seeks time. At his request, to come up after four weeks.”

On 12.03.2026, following order was passed:

“12.03.2026

Mr. Shafqat Zaman, advocate for the applicant

On 23.12.2025 following order was passed:

*“Ms. Lubna Pervez, advocate for the applicant
Learned counsel seeks time to address office objection as to the limitation. To come up after four weeks”*

On 11.02.2026 following order was passed:

*Mr. Shafqat Zaman, advocate for the applicant
“Learned counsel seeks time. At his request, to come up after four weeks.”*

Today once again learned counsel remains unable to assist despite repeated requests. As an indulgence, to come up after six weeks.”

Today once again learned counsel remains unable to satisfy as to what question is really before the court, he short listed the following question:

“Whether on the facts and in the circumstances of the case the applicant is liable to be penalized for making purchases from the supplier even though the supplier was not suspended/blacklisted during the tax period November, 2022, December 2022, and May 2023”

The impugned judgment has clearly dealt with the issue and observed that the relevant entity was suspended on 16.12.2021 and restored vide letter based on judgment of Lahore High Court dated 08.11.2023. It is *prima facie* apparent from the very record demonstrated before us that the question proposed by the applicant has already been addressed by the Appellate Tribunal. Learned counsel has made no effort to displace or distinguish the question of law meriting interference in the impugned order, therefore, the reference application is dismissed.

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(5) of the Sales Tax Act, 1990.

Judge

Judge