

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Spl. STRA 72 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE
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For hearing of main case

05.05.2026

Syed Wajid Hussain, advocate for the applicant
Mr. Mukesh Kumar Khatri, advocate for respondent

Following questions of law had been proposed for determination

- 1) Whether a learned member of the ATIR who was neither part of the division bench constituted to hear the case nor participated in its proceedings, has legal authority or jurisdiction to sign the order passed by that bench?
- 2) Whether the ATIR erred in affirming the Order-in-Original (ONO) issued by the Officer Inland Revenue (OIR) on the basis of supplies made to blacklisted/suspended registered persons, despite their active status at the time of the transactions?
- 3) Whether the ATIR erred in affirming the ONO wherein entire output tax was ordered to be recovered from the applicant without allowing adjustments or deduction of corresponding input tax?

Learned counsel for respondent states that it may be just and proper to set aside the impugned order and remand back the matter to the learned Tribunal for adjudication afresh in accordance with law. Learned counsel for the applicant articulates no cavil in such regard and states that the reference application may be disposed of. 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 47 subsection 5 of Sales Tax Act, 1990.

Judge

Judge