

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application 55 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objection.
- 2. For hearing of main case.
- 3. For hearing of CMA 1140/2026.

07.09.2026

Mr. Ghulam Murtaza Korai, advocate for the applicant.
Mr. Shamshad Ahmed Narejo, advocate for the respondent.

The question before the Court is whether in the absence of any principal amount of tax outstanding default surcharge could be levied on account of belated / late filing of return. The question appears to already have addressed by the Division Bench of this Court vide order dated 21.08.2026, passed in SSTR No.86/2025 and others, therefore, in *mutatis mutandis* application of the binding ratio, the said question is answered against the applicant and in favour of the respondent department. The reference application is disposed of in the same terms.

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