ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application No. 236 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For hearing of main case.
2. For hearing of CMA No. 1983/2017

11.11.2026.

Ms. Summiya Kalwar, advocate files power on behalf of the applicant, superseding the earlier counsel, which is taken on record.

It is pointed out that question before the Court is that of penalty and said question has already been decided by this Court against the Applicant department by virtue of judgment dated 04.09.2026 in SSTRA No. 67/2019 and others *(Sindh Revenue Board (Applicant) VS M/s. Fumicon Services (Pvt) Ltd.)*. In view of the *mutatis mutandis* application of the binding authority, 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 63 (5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge

Ayaz P.S.