ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application No. 370 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For hearing of main case.
2. For hearing of CMA No. 2103/22. (stay)

11.11.2026.

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

Per learned counsel the question “a” & “b” are pressed for determination. The first is with respect to penalty and the second is with respect to default surcharge. Learned counsel states that the first question has been decided by this Court against the Applicant Board by virtue of judgment dated 04.09.2026 in SSTRA No. 67/2019 and others *(Sindh Revenue Board VS M/s. Fumicon Services (Pvt) Ltd.)*. She states that second question has been decided in favour of the applicant department by virtue of judgment dated 21.08.2026 in SSTRA No. 86/2025 and others *(Sindh Revenue Board, Karachi VS M/s. Intecknologi Tracking Services (Pvt) Ltd.,Kar).* Learned counsel states that in view of the binding authority cited, the said questions be answered accordingly. 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 63 (5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge

Ayaz P.S.