

IN THE SUPREME COURT OF PAKISTAN
(Review Jurisdiction)

Bench-IV:

Mr. Justice Syed Mansoor Ali Shah
Mr. Justice Jamal Khan Mandokhail
Mr. Justice Athar Minallah

C.R.P.701/2022 IN C.A.2144/2017, C.R.P.702/2022 IN
C.A.2145/2017 IN C.P.4252/2017, C.R.P.703/2022 IN
C.A.2143/2017, C.R.P.704/2022, C.R.P.705/2022 IN C.A.2147/2017
IN C.P.4254/2017, C.R.P.706/2022, C.R.P.707/2022 IN
C.A.2149/2017 IN C.P.4256/2017, C.R.P.708/2022 IN
C.A.2150/2017, C.R.P.709/2022 IN C.A.2151/2017 IN
C.P.4258/2017, C.R.P.710/2022 IN C.A.2152/2017 IN
C.P.4259/2017 and C.R.P.711/2022 IN C.A.1141/2018 IN
C.P.634/2018.

(Against the consolidated judgment of this Court dated 05.09.2022, passed in Civil Appeal No.2133 of 2017, etc.)

Sindh Revenue Board thr. its Chairman, Karachi, etc. (In all cases)

..... **Petitioner(s)**

Versus

Unique Food Service Company (Pvt) Ltd, Karachi, etc. (In CRP 701/2022)
Dada Steel Mills (Pvt) Ltd, Karachi, etc. (In CRP 702/2022)
Service Sales Corporation (Pvt) Ltd, etc. (In CRP703/2022)
M/s Pioneer Amusement Services (Pvt) Ltd, Karachi, etc.(In CRP 704/2022)
Muhammad Salman Saeed, etc. (In CRP 705/2022)
Nasira Ansari, etc. (In CRP 706/2022)
Mrs. Shaheen Muhammad, etc. (In CRP 707/2022)
Mrs. Shireen Ahmed, etc. (In CRP 708/2022)
Young's (Pvt) Ltd, Karachi, etc. (In CRP709/2022)
M/s Buksh Industries (Pvt) Ltd, etc. (In CRP 710/2022)
PECHS Medical Foundation Trust, Karachi, etc. (In CRP 711/2022)

....**Respondent(s)**

For the petitioner(s): Mr. Farooq H. Naek, Sr. ASC.
Barrister Zeeshan Adhi, Addl. A.G. Sindh
Malik Naem Iqbal, ASC.
Syed Rifaqat Hussain Shah, AOR.


For the respondent(s): N.R.

Date of hearing: 11.01.2024

ORDER

Syed Mansoor Ali Shah, J.- CMA 11339/2022, etc. For the reasons given therein, all the applications for condonation of delay filed in the titled civil review petitions are allowed.

ATTESTED


Court Associate
Supreme Court of Pakistan
Islamabad

2. Learned counsel at the outset submits that he does not challenge the impugned judgment under review, which upheld the judgment of the High Court of Sindh, Karachi dated 18.08.2017 in the matter of “taxable services” under the Sindh Sales Tax on Services Act, 2011 (“Act”). He submits that now fresh petitions have been filed by the taxpayers after the amendments brought about in the Act in the year 2018 and the grievance is that the High Court is not considering the import of the said amendments and continues to rely on the judgment passed by the High Court of Sindh and upheld by this Court through the impugned judgment. He has referred to two orders of High Court of Sindh passed in Constitutional Petition No.D-7236/2018 and others both dated 29.11.2022 and 13.12.2022 in support of his contention.

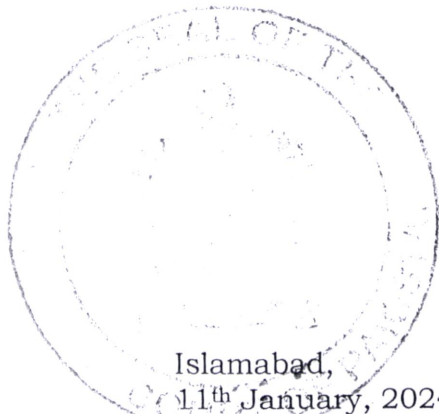
3. Perusal of the aforesaid orders does not support the contentions of the learned counsel or establishes that the High Court is not considering the new amendments while attending to the fresh petitions filed by the taxpayers.

4. However, we are sanguine that the High Court will decide the matter after considering the fresh amendments brought about in the Act, and be guided by the principles laid down in the judgment of the High Court of Sindh upheld by this Court through the impugned judgment, if still applicable. The titled civil review petitions are dismissed as being without merit, with the above observations.

Sd/-
Sd/-
Sd/-

Certified to be True Copy

Court Associate
Supreme Court of Pakistan
Islamabad



Islamabad,
11th January, 2024.

Not approved for reporting

Iqbal