

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

Special Sales Tax Reference Application 1238 of 2023

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.25 & 26
2. For orders on CMA No.2954/2023
3. For hearing of main case

**24.10.2025**

Rana Sakhawat Ali, advocate for the applicant

1. Deferred.
2. Exemption application is granted subject to all just exceptions.
3. Per learned counsel question framed for determination has already been decided against the department by virtue of Division Bench judgment of this court reported as 2022 PTD 345. He states that the said edict is binding on this Bench, therefore, in mutatis mutandis application thereof this reference application may be dismissed. Order accordingly.

A copy of this order 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

Amjad