

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application 2094 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.726/2023
- 2. For hearing of main case
- 3. For orders on CMA No.727/2023

27.10.2025

Mr. Fahad Hussain Areejo advocate files vakalatnama on behalf of applicant which is taken on record.

Per learned counsel questions raised in this reference application have been decided against the department by virtue of Division Bench judgment of this court in the case of *Fatima Fertilizer Company Limited vs. Commissioner-II, Sindh Revenue Board* reported as 2021 PTD 484. Learned counsel states that in view hereof this reference application may be dismissed, subject to right of appeal of the department before the honourable Supreme Court. 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