

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application 106 of 2014

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of CMA No.5546/2015
- 2. For hearing of main case
- 3. For hearing of CMA No.546/2014

02.10.2025

Mr. Sagar Ladhani advocate holds brief for Dr. Farogh Nasim, advocate for the applicant

Mr. Faheem Ali Memon, advocate for respondent

Learned counsel for respondent points out order dated 24.03.2017 & 25.09.2017, which are reads as follows :

“24.03.2017

Mr. Amjad Javed Hashmi, advocate for the respondent.

Mr. Ahmed Mustafa, advocate holding brief for Dr. Muhammad Farogh Nasim, advocate for the applicant, who is reportedly busy before Hon’ble Supreme Court and requests for adjournment.

Learned counsel for respondent submits that stay is operating in the instant matter, whereas, instant reference application is misconceived as the same has been filed against the order passed by the Appellate Tribunal, whereby, the matter has been remanded back to the department for denovo proceedings, whereas, according to learned counsel, no reference lie against a remand order passed by the Appellate Tribunal. This aspect of the matter will be examined on the next date of hearing

Adjourned to 12.04.2017 when counsel for the applicant is directed to come prepared and to assist this Court as to maintainability of instant reference application. However, if nobody appears on behalf of the applicant on the next date, or un-necessary adjournment is sought, interim order passed in the instant matter may be recalled.

Interim order passed earlier to continue till next date of hearing.”

25.09.2017;

Mr. Amjad Javed Hashmi, advocate for the respondent.

Ms. Syeda Abida Bukhari, advocate holding brief for Dr. Farogh Naseem, advocate for the applicant, who is reportedly unwell and requests for adjournment.

Learned counsel for the applicant has drawn the attention of this Court to the order dated 24.03.2017 passed in the instant matter, whereby, learned counsel for the applicant was confronted to assist this Court as to maintainability of instant reference application in view of the facts that the matter has been remanded back to the Taxation Officer for denovo proceedings.

We are of the opinion that the objection raised by the learned counsel for the respondent is valid, however, since the learned counsel is not in attendance, we are adjourning this matter to 27.10.2017 with the caution that no further adjournment will be granted and if the learned counsel for the applicant will not appear to proceed with the matter on the next date, instant reference application will be dismissed for non-prosecution.

The matter has remained pending since 2014; time and again adjournment is being sought. Learned counsel also points out order dated 03.09.2025 which reads as follows :

Even today brief is being held for learned counsel for the applicant and adjournment being sought, this reference application is dismissed for non-prosecution.

Despite fixed date having been given even today brief is being held for learned counsel for the applicant and adjournment being sought. The instant Special Sales Tax Reference Application is dismissed for non-prosecution.

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