

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA No.724 of 2023

Date	Order with signature of Judge(s)
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- 1. For order on office objection
- 2. For hearing of CMA No.395/2023
- 3. For hearing of main case

02.12.2025

Mr. Muhammad Fahad advocate for the applicant
Mr. Muhammad Ramzan advocate for the respondent

The following questions has been proposed for determination: -

Whether the learned Appellate Tribunal Inland Revenue erred in law in setting aside the order of the Commissioner (Appeals) by holding that the first proviso to sub-section (2) of section 45B of the Sales Tax Act, 1990, is mandatory in nature and that non-compliance therewith renders the proceedings void ab initio?

Whether the learned Appellate Tribunal Inland Revenue erred in law in annulling the Order-in-Original on the same principle of section 45B of Sales Tax Act, 1990?

Per learned counsel for the applicant, same has been decided in favour of the applicant-department by judgment of the Supreme Court reported as PLD 2022 SC 817 and 2025 SCMR 3341. Per learned counsel, the said judgments are squarely binding upon his Court and in *mutatis mutandis* application of these reasoning so illumined, the questions proposed be determined in favour of the applicant-department. Learned counsel for the respondent does not displace or distinguish the authority cited and / or the applicability thereof. The questions proposed for determination are hereby answered in favour of the applicant-department. The application is disposed of accordingly.

A copy of this decision may also be sent under the seal of this Court and signature of the Registrar to the learned Customs Appellate Tribunal, as required per section 47 subsection 5 of the Sales Tax Act, 1990.

Judge

Judge

