

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 135 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objections No.6, 7, 25 & 26.
- 2. For orders on CMA No.996/2022.
- 3. For hearing of main case.

11.12.2025

Mr. Qaim Ali Memon, advocate for the applicant.

- 1. Deferred.
- 2. Exemption granted subject to all just exceptions.
- 3. Per learned counsel, this reference application pertains to time barred adjudication of the subject matter and the applicable law has recently been amplified by a five member Bench of the Supreme Court in *Wak Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore (now CIR, LTU Lahore)* reported as 2025 SCMR 1280. In view hereof, learned counsel states that reference application may be dismissed as withdrawn. 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 47(5) of the Sales Tax Act, 1990.

Judge

Judge