

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application Nos. 133 & 134 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For order on CMA No. 1647/2025. (Exemption)
- 2. For hearing of main case.
- 3. For hearing of CMA No. 1648/2025. (stay)

12.11.2025

Mr. Fahad Hussain Areejo, advocate files respective Vakalatnamas in both references on behalf of applicant, which are taken on record.

Per learned counsel, the questions proposed for determination in these references have already been decided against the department by a division bench judgment in the case of *Fatima Fertilizers* reported as *2021 PTD 484*. He seeks that *mutatis mutandis* application of the reasoning so assigned, these questions may be answered against the department and references may be dismissed, subject to right of the applicant to appeal before the 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. Office is instructed to place copy of this order in the connected file.

Judge

Judge