

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application No. 1278 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For order on office objection.
2. For hearing of main case.

19.11.2025

Mr. Iqbal Hussain, advocate alongwith Mr. Huzoor Bux Leghari,
Commissioner Inland Revenue.

On the last date, following order was passed:-

“05.11.2025

Mr. Iqbal Hussain, advocate for the applicant.

On 04.09.2023 following order was passed:-

“04.09.2023.

Mr. Iqbal Hussain, Advocate for Applicant.

- 1) To be complied before the next date.
- 2) Granted subjected to all just exceptions.
Counsel for the Applicant Department is directed to place on record copy of Show Cause Notice as well as order passed by the Commissioner for extension of time as noted in the order of the Tribunal.
To come up on 18.09.2023.”

Statement filed by applicant demonstrates that the underlying show cause notice was issued on 19.10.2018. He states that it was to be adjudicated within a 120 days and said time expired on or around 16.02.2019. Perusal of the approval for time extension demonstrates that it was issued on 02.05.2019. Learned counsel is unable to assist as to how a post extension of time could be considered valid. Be that as it may, this reference has remained clogging the docket and even now no discernible reason for filing is apparent.

Let Commissioner Inland Revenue, Zone-V, MTO be present and assist on the next date. To come up on 19.11.2025.”

Today, Mr. Huzoor Bux Leghari, Commissioner Inland Revenue, Zone-V, MTO, Karachi is present and states that the reference may be dismissed as withdrawn.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 subsection 5 of Sales Tax Act, 1990.

Judge

Judge