

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

Special STRA 115 of 2025

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DATE

ORDER WITH SIGNATURE OF JUDGE(S)

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1. For orders on CMA No.1551/2025.
2. For hearing of main case.

**23.02.2026**

Mr. Ahmad Shahmir, advocate for the applicant.

On 13.02.2026, following order was passed:

**“13.02.2026**

Mr. M.H. Shah Mir, Advocate for the applicant.

Matter is pending since 2025. No questions of law could be articulated. At the request of learned counsel, permission is granted to reformulate the questions of law. To come up on 23.02.2026”

Today counsel is present and has filed reformulated questions of law. Prima facie the questions are argumentative and / or seek to agitate questions of fact which is not permissible under reference jurisdiction. We are of the considered view that no question of law has been articulated arising here from meriting adjudication in reference jurisdiction, therefore, the reference application is dismissed in limine.

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