

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 1559 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection.
2. For orders on CMA No.3955/2023.
3. For hearing of main case.

25.02.2026

Mr. Shafqat Zamman, advocate for the applicant.

This matter is pending since 2023 without any progress. Diary demonstrates that the applicant has made no effort to get the matter listed or heard in the last three years.

The pivotal issue is the apportionment of default surcharge and the learned tribunal was pleased to uphold the same. Paragraphs 6 and 7 of the impugned judgment deliberate upon the issue and maintain that the application is contemplated by law irrespective of *mens rea* etc. The issue has also been subjected to the anvil of judicial scrutiny before the Supreme Court in the case of *Byco Petroleum* and the impugned judgment appears to be consonant therewith.

Notwithstanding the foregoing, the present reference has clogged the docket for almost three years without any progress. On the first date when it came before this Court, applicant's learned counsel was confronted with the law and the following order was passed:

"16.10.2025

Ms. Lubna Pervez, advocate for applicant.

Learned counsel is confronted as to how this reference can be entertained in view of the judgment of Honourable Supreme Court dated 05.07.2024 in CP No.1221-K of 2022 (Commissioner Inland Revenue v. Byco Petroleum Pakistan Ltd.)

To come up after two weeks."

On 03.11.2025, following order was passed:

"03.11.2025

Ms. Lubna Pervez, advocate for applicant.

Learned counsel seeks further time to assist. Adjourned."

On 12.02.2026, following order was passed:

"12.02.2026

Mr. Shafqat Zaman, advocate for applicant.

Learned counsel seeks further time to assist with observation recorded vide order dated 16.10.2025. At his request adjourned to come up after four weeks."

On three successive dates the applicant's counsel sought time to assist, however, even today no effort was made to distinguish or displace the applicability of the edict cited supra.

The questions pleaded for determination are *prima facie* argumentative in nature, seek to agitate factual controversy and remain in disregard of settled law. Despite ample opportunity, no reformulated grounds were filed / proposed for determination.

Therefore, this reference application is hereby dismissed *in limine* with costs of Rs.100,000/- to be deposited by the applicant in Sindh High Court Clinic Fund within one week.

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