

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

Special STRA 129 of 2021

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.25 & 26.
2. For orders on CMA No.2035/2021.
3. For hearing of main case.

**26.02.2026**

Mr. Munawwar Ali Memon, advocate for the applicant.

The reference application is pending since 2021 without any progress. Diary demonstrates that in five years no effort has been made by the applicant to have the matter listed. On only previous date being 10.09.2024, adjournment was sought on behalf of applicant. Today, the questions pleaded *prima facie* seek de-novo appreciation of evidence, which is not amenable for adjudication in reference jurisdiction. Since no question of law has been articulated on behalf of department, 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