

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
SSTRA No.38 of 2021**

Date	Order with Signature of Judge
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Hearing of Case

1. For order on office objection
2. For hearing of Main Case

03.03.2026

Mr. Faheem Ali Memon Advocate, Advocate for the Applicant
Mr. Mohammad Ali Ghangro Advocate for the Respondent

Prima facie, the issue before the Court is that the proceedings were remanded back by the Commissioner (Appeals) without having any ostensible jurisdiction to do so. The Appellate Tribunal has upheld the order, hence, this reference application.

Learned counsel for the Respondent states that it may be just and proper and to set aside the impugned order and remand the matter to the learned Tribunal for adjudication afresh in accordance with law expeditiously, preferably, within 90 days. He further seeks that pending the foregoing no coercive action arising here from be taken against the respondent. Learned counsel for the applicant articulates no cavil to the reference application being disposed of as aforesaid. 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