

**ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI  
SSTRA No.721 of 2023**

Date	Order with Signature of Judge
------	-------------------------------

Hearing of Case

1. For orders on office objection
2. For hearing of CMA No. 392/2023
3. For hearing of Main Case

**05.03.2026**

Barrister Ghazi Khan Khalil for the Applicant

Mr. Aqeel Ahmed Khan, Advocate files power on behalf of the Respondent, which is taken on record.

It is jointly submitted that the questions raised in this reference have already been decided by virtue of Division Bench judgment of this court in the case of Commissioner Inland Revenue, Zone-IV vs. Hamdam Paper Corporation (Pvt.) Ltd. Karachi reported as 2022 PTD 1781. Learned counsel states that the said judgment is binding on this bench, therefore, this reference application may be disposed of for the same reasons and upon the same terms. 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

Amjad PS