

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

Spl. STRA 86 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.1253/2021
2. For hearing of main case

**06.03.2026**

Mr. Muhammad Aqeel Qureshi, advocate for the applicant

Per learned counsel the matter before the court has already been decided against the applicant department by virtue of judgment dated 21.10.2025 passed in Special Sales Tax Reference Application No.349/2019 and other connected matters. He states that the said judgment is squarely binding upon this bench, therefore, this reference application may be dismissed for the same reasons, subject to right of appeal by the applicant department before the Supreme Court. 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 63 (5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge

Amjad