

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

Spl. STRA 108 & 109 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of CMA No.1524/2025
2. For hearing of main case

24.12.2025

Mr. Anwer Kashif Mumtaz, advocate for the applicant

Ms. Summiya Kalwar, advocate files vakalatnamas on behalf of respondent in both reference applications, which are taken on record.

It is jointly pointed out that on similar facts and circumstances these reference applications have been decided contrary to earlier Division Bench judgment of the same Tribunal, pending in reference before this Court in Spl. STRA 445 of 2022. It is jointly stated that the said inconsistency is not sanctioned by the law, therefore, it may be just and proper to set aside the impugned judgments and remand the matters to be heard by the learned Tribunal afresh expeditiously. 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. Office is instructed to place copy of this order in connected matter.

Office is directed to place copy of this order in Spl. STRA 445/2022 also and list that matter before the court on 13.01.2026.

Judge

Judge

Amjad