

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

Special STRA 27 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.26.
2. For orders on CMA No.858/2024.
3. For hearing of main case.
4. For orders on CMA No.873/2024.

24.12.2025

Mr. Irfan Mir Halepota, advocate for the applicant.

1. Deferred.
2. Exemption granted subject to all just exceptions.

3&4. It is pointed out that question before the court has already been decided against the applicant department vide Division Bench judgment of this court reported as 2025 PTD 1519. Therefore, in mutatis mutandis application thereof, present reference application is dismissed.

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

Khuhro/PS