

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI  
Spl.S.T.R.A. No. 127 of 2024

Date	Order with Signature of Judge
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**Fresh case**

- 1. For order on office objection No.04&27
- 2. For order on CMA No.2532/2024 (exemption)
- 3. For hearing of Main Case

**29.01.2026**

Mr. Munawar Ali Memon, advocate for applicant

Per learned counsel, identical matters have been disposed of by this Court inclusive of the Order dated 24.12.2025, which is reproduced as under:-

“These matters pertain to Section 8B of the Sales Tax Act, 1990; it had been identified on the last date the said issue had been decided in favour of the taxpayer by virtue of the judgment reported as 2022 PTD 1781. Learned counsel for the applicant graciously states that the aforementioned judgment had been assailed by the department before the Hon’ble Supreme Court in CPLA 1091 of 2022, however, leave has been declined therein. In view hereof, learned counsel states that these reference applications may be dismissed as withdrawn. Order accordingly.”

Learned counsel states that this reference application may be disposed of on the same reasons and upon same terms as recorded in the aforesaid order. Order accordingly.

A copy of this decision may be sent under the seal of the 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

Ashraf