

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

Spl. STRA 100 of 2021

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.1350/2021
2. For hearing of main case
3. For orders on CMA No.1351/2021

**30.01.2026**

Mr. Fahad Hussain Areejo advocate files vakalatnama on behalf of applicant which is taken on record.

On the last date time was sought to obtain instructions. Today, learned counsel states that the matter is covered against the department by virtue of Division Bench judgment of this Court dated 21.10.2025 in the case of *Sindh Revenue Board v. Logon Broadband (Pvt.) Ltd. and others* (Spl. STRA 349 of 2019 and connected matters). Learned counsel states that such judgment is binding upon this bench, therefore, in mutatis mutandis application thereof this reference application may be dismissed subject to right of appeal of the department before the honourable 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