

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

Spl. STRA 119 of 2025

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.1558/2025
2. For hearing of main case

**21.05.2026**

Mr. Faheem Raza Khuhro, advocate for the applicant

On 20.05.2026, following order was passed :

“This matter is pending since 05.06.2025 without any progress. Diary demonstrates that at no point of time since inception applicant has ever endeavored to have the matter listed and / or heard. *Prima facie* the impugned judgment is rendered on appreciation of evidence and law and the same has not been distinguished or displaced by the learned counsel. Since the honorable Supreme Court has taken serious view of frivolous litigation being perpetuated on behalf of exchequer, therefore, prior to passing any order we deem it appropriate to hear the applicant in person.

Let, Applicant, Commissioner Inland Revenue, Zone-V, Large Taxpayer's Office, Karachi, be present in person on 21.05.2026 at 08:30 AM. The order will be conveyed to the applicant by the learned counsel.”

Today, Mr. Wahid Shar, Commissioner Inland Revenue, Zone-V, LTO, Karachi is present and is confronted with respect to seven questions of law pleaded in the memorandum of application. First three questions of law are *prima facie* evidential in nature and do not merit consideration as the learned Tribunal is the last fact-finding / appellate forum in the statutory hierarchy. Fourth question is being addressed and neglected by the learned Tribunal from the record. Fifth, sixth and seventh questions are once again evidential in nature and seek reliance upon some ancillary criminal prosecution. Respectfully same could not be demonstrated to be questions of law arising here-from.

Upon being so confronted the only plea available to the worthy applicant was that the matter be adjourned and taken up on some later stage. Respectfully this matter has clogged the docket for a year without a single hearing having taken place and there appears to be no reason to perpetuate the same. As a consequence hereof this reference application is dismissed in *limine*.

Let a copy of this order be sent to the learned Attorney General for Pakistan, the Secretary Revenue Division and the Chairman, FBR, at Islamabad, for appropriate measures.

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 subsection 5 of Sales Tax Act, 1990.

Judge

Judge