

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 130 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.1620/2025.
2. For he
3. aring of main case.
4. For orders on CMA No.1621/2025.

25.05.2026

Mr. Fahad Hussain, advocate holding brief for Ms. Summiya Kalwar, advocate for the applicant.
Mr. Akhlaque Ahmed, Assistant Commissioner, SRB.

On 18.02.2026, following order was passed:

“18.02.2026

Ms. Summiya Kalwar, advocate files Vakalatnama on behalf of applicant, same is taken on record.

Question before the court is with respected to Point No.2 determined by the learned Appellate Tribunal. Para 11 of the impugned judgment deals with an admission by the Assistant Commissioner. Learned counsel seeks time to submit as to whether any inaccuracy alleged in such regard was brought before the attention of the Appellate Tribunal in appropriate proceedings. Counsel seeks time. At her request adjourned to come up after two weeks.”

On 10.03.2026, following order was passed:

“10.03.2026

Ms. Summiya Kalwar, Advocate for the applicant.

On 18.02.2026, following order was passed:

Ms. Summiya Kalwar, advocate files Vakalatnama on behalf of applicant, same is taken on record.

Question before the court is with respected to Point No.2 determined by the learned Appellate Tribunal. Para 11 of the impugned judgment deals with an admission by the Assistant Commissioner. Learned counsel seeks time to submit as to whether any inaccuracy alleged in such regard was brought before the attention of the Appellate Tribunal in appropriate proceedings. Counsel seeks time. At her request adjourned to come up after two weeks.”

Today, learned counsel states that an application for rectification has been preferred, however, on 05.03.2026. Copy placed on record. It appears that this was the observation in the earlier order is borne from the record and no effort was made by the Applicant at the relevant time. In such circumstances we deem it appropriate to have the Applicant present in person on the next date of hearing. Adjourned.”

Mr. Akhlaque Ahmed, Assistant Commissioner, SRB has appeared on court notice today and remains unable to justify the conduct as particularized aforesaid. Since the rationale relied upon by the Appellate Tribunal is not even attempted to be displaced by the applicant and no question of law arising here from has been articulated, therefore, reference application is dismissed in limine.

A copy of this decision may be sent under the seal of this Court and the signature of the Registrar to the learned Tribunal, as required per section 63(5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge

Khuhro/PS