

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Spl. Sales Tax Reference Application No. 39 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
1.	For hearing of main case.
2.	For hearing of CMA No.1188/2016 (stay)

19.08.2026.

Mr. Hamza Waheed, advocate alongwith Mr. Sami-ur-Rehman,
advocate for the applicant.
Mr. M. Talha Abbasi, advocate for the respondent.

While numerous questions have been proposed, learned counsel for the applicant demonstrates that the impugned order is *prima facie* discrepant *inter alia* and it travels beyond the show cause notice. Learned counsel states that the show cause notice covers the period July 2011 to December 2012, whereas, the impugned order incorporates the period July 2011 to December 2015. It is also pointed out that the conclusion in the impugned order is conditional as it provides a six months' time to resolve the issue with the State Bank of Pakistan and as a consequence of the same happening or not happening prescribes contingent obligation. Learned counsel states that same is *prima facie* not in consonance with any law whatsoever. Learned counsel for the respondents does not controvert the record.

It is sought that the impugned order be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. 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