

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 133 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objections No.4 & 27.
2. For hearing of main case.

05.05.2026

Barrister Syed Ahsan Ali Shah, advocate for the applicant.

Reference application is pending since 2024 without any progress. Diary demonstrates that in more than two years no effort has been made to have the matter listed or heard. On 28.04.2026, following order was passed:

“28.04.2026

Barrister Syed Ahsan Ali Shah, advocate for the applicant.

1. Deferred.
2. Exemption granted subject to all just exceptions.
3. Proposed questions are prima facie evidential in nature. Learned counsel seeks time to reformulate the question of law. At his request adjourned to 05.05.2026.”

Today learned counsel has proposed no question and primarily asserted that the impugned order is non-speaking order.

Respectfully, we had perused the impugned order and are of the *prima facie* view that it could not be considered a non-speaking order and out of purview section 24-A of General Clauses Act. The impugned order appears to have discussed and deliberated the issue there before and rendered its findings. The same has not been distinguished by the learned counsel. Under such circumstance, no question has been articulated before us, 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 Appellate Tribunal, as required per section 47(5) of the Sales Tax Act, 1990.

Judge

Judge