

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
Special Sales Tax Reference Application No.90 of 2025

DATE

ORDER WITH SIGNATURE OF JUDGE

Fresh case

1. For order on CMA No.1307/2025
2. For hearing of main case
3. For order on CMA No.1308/2025

18.05.2026

Mr. Muhammad Aleem, Advocate for the applicant
a/w Mr. Naseer Ahmeed Abbasi Advocate

This matter is pending since 2025 without any progress and even notice has not been sought till date. The only question proposed by the learned counsel is as follows:

“Whether the learned ATIR was justified in passing a non-speaking order without assigning independent reasons and findings on the material grounds raised by the Appellant in violation of Section 24-A of the General Clauses Act, 1897?”

The perusal of the impugned order demonstrates that it is reasoned and could not be demonstrated to be a non-speaking order. Relevant excerpts are reproduced herein below:

“2. Brief facts of the case as gathered from the available record are that the appellant is Private Limited Company and engaged in the business of other service activities/services/caterers, suppliers of food/drinks. During the scrutiny of the sales tax and federal excise returns for the tax period July-2017 to June-2022, some discrepancies were observed. Accordingly, show cause u/s 11(3) of Sales Tax Act, 1990 was issued by the officer to the appellant and on receiving response from the appellant's end, the Assessment Order bearing No.15/2023 dated 26.06.2023 was passed by the DCIR. Being aggrieved with the treatment of DCIR, the appellant filed appeal before the learned CIR(Appeals), who vide appellate order dated 28.03.2024 remanded the case back to the DCIR. Again the appellant being dissatisfied with the order of learned CIR(Appeals) has come up in further appeal before this Tribunal.

3. On the date of hearing, Mr. Muhammad Aleem Khan, Advocate appeared on behalf of appellant/RP while Mr. Sohbat Ali Sahito, D.R attended the case proceedings on behalf of the Department.

4. During the course of case proceedings, the learned AR of the appellant argued the case by reiterating the above mentioned grounds of appeal and prayed for

annulment/vacation of the impugned appellate order passed by the learned CIR(Appeals). On the other hand, learned DR supported the orders passed by both the authorities below.

5. Appeal heard and record perused. The Registered person has adjusted inadmissible input tax without any purchase invoice, bill of entry as stated in section 7(2) of the Sales Tax Act, 1990 and the same was done by the taxpayer to evade the payment of sales tax, this action of commission/omission falls in the scope of tax fraud as defined under section 2(37) of the Act which is punishable u/s 33(11) and 33(13) of the Act. Therefore, we are of the considered view that the learned CIR(A) has rightly confirmed the levy of sales tax amounting to Rs.9,008,196/- and default surcharge of Rs. 4,001,982/-. Hence, the order of learned CIR(Appeals) is hereby upheld leading to dismissal of instant appeal. We order accordingly.”

Learned counsel has made no efforts to controvert the findings contained in the impugned order nor has he attempted to demonstrate that the conclusion could not be rested thereupon. Since the question proposed could not be demonstrated to arise herefrom and no question of law has been articulated meriting interference in reference jurisdiction before us, therefore, this 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 subsection 5 of Sales Tax Act, 1990.

Judge

Judge

Asif