

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

Spl. STRA 189 of 2025

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection
2. For orders on CMA No.2118/2025
3. For hearing of main case
4. For orders on CMA No.2119/2025

**19.05.2026**

Syed Younus Saeed, advocate for the applicant

This reference is pending since 2025 without any progress; even notice has not been sought till date. On 02.10.2025, following order was passed:

“Mr. Shahenshah Hussain, advocate for the applicant

1. Urgent application is granted.
- 2-5. Learned counsel for the applicant is confronted as to how this reference application can be entertained in view of the judgment of Supreme Court in the Byco case. Adjourned”

On 22.10.2025, following order was passed :-

“Mr. Shahenshah Hussain, advocate for applicant

1. Urgency granted.
- 2to5. To come up after three weeks.

On 04.11.2025, following order was passed :-

Mr. Shehanshah Hussain, advocate for the applicant

1. Similar application was already preferred and ordered upon on 22.10.2025, therefore, this application is dismissed.

On 17.11.2025, following order was passed :-

Mr. Shehanshah Hussain, advocate for the applicant

Learned counsel seeks time to reformulate questions of law. At his request, adjourned to 24.11.2025.”

On 24.11.2025, following order was passed:

Mr. S. Arshad Ali, advocate for applicant

At the request of learned counsel adjourned.

On 07.05.2026, following order was passed:

Mr. Shahanshah Hussain, Advocate for the applicant

Learned counsel seeks time to submit reformulated questions of law.  
At his request, to come up on 19.05.2026.

Today, the order has not been complied and learned counsel merely seeks time. Since no question of law has been articulated before this court, 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

Amjad