

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Spl. STRA 1098 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For hearing of main case

16.10.2026

Mr. Khalilullah Jakhro, advocate for the applicant

Following question of law had been proposed for determination:

“Whether the acceptance of registered person's appeal on the issue of default surcharge on the plea of mens-rea by the Appellate Tribunal would not make the expressions 'whether willfully or otherwise' and 'shall... pay' used in section 34 of the Sales Tax Acct, 1990, as redundant and meaningless whereas no redundancy can be attributed with the legislation?”

Learned counsel places courier tracking report on record to demonstrate that service has been effected.

Learned counsel states that the said question has already been decided in favour of the applicant department by virtue of judgment of the Supreme Court in the case of Byco Petroleum reported as 2025 PTCL (cl) 28. Learned counsel states that the said judgment is squarely binding upon this court, therefore, in *mutatis mutandis* application thereof the question be answered in favour of the applicant department and against the respondent. 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 47 subsection 5 of Sales Tax Act, 1990.

Judge

Judge