ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Spl. STRA 87 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of CMA No.1255/2021
2. For hearing of main case
3. For hearing of CMA No.1256/2021

02.11.2026

This reference application is pending since 2021 without any progress. Today, Mr. Zamir A. Khalid, Commissioner (Legal) has proceeded with the matter and relied upon Section 59 (7) of the Sindh Sales Tax on Services Act, 2011. Upon being queried as to how it was applicable since the period in consideration started from 2013 and provision was added by Finance Act, 2014, he remains unable to assist and merely seeks time. No case is made out to perpetuate this matter five years since when the applicant itself appears to be disinterested to proceed with the matter. Accordingly, in view of judgment of the Supreme Court in the case of C.I.R. vs. Rafeh Limited reported as PLD 2020 SC 518, this reference application is dismissed for non-prosecution.

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

Amjad