ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Special S.T.R.A No. 50 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

For hearing of main case.

03.11.2026

Mr. Faheem Raza Khuhro, advocate for the applicant.
Mr. Arshad Hussain, advocate for the respondent.

Order dated 07.10.2026 observes as follows:-

> "Mr. Faheem Raza Khuhro, advocate for the applicant.
> Mr. Arshad Hussain, advocate for the respondent.
>
> The matter is pending since 2016 without any progress. Learned counsel for the applicant does not press question No.1 as he states that it has already been decided by the applicant's department by virtue of judgment of the superior Court. He pressed question No.2 regarding compliance of section 73 of the Sales Tax Act, 1990. The said issue has been addressed by the learned Tribunal at typed Page 17 of the impugned judgment available at Page 45 of the File. The said observation from the judgment in appeal has never been assailed by the applicant. When confronted, learned counsel for the applicant seeks time. At his request, to come up on 09.10.2026."

Today learned counsel for the applicant states that the matter is squarely covered against the applicant department and in favour of the respondent by virtue of judgment of the Supreme Court in the case of *Eagle Cables (Pvt.) Ltd. Lahore* reported as 2025 SCMR 728. He states that the said judgment is squarely binding upon this Bench, therefore, in mutatis mutandis application thereof, this reference application may be dismissed. 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

Ayaz p.s.