ORDER SHEET

THE HIGH COURT OF SINDH KARACHI

SSTRA No. 607 of 2022

DATE	**ORDER WITH SIGNATURE OF JUDGE(S)**

1. For hearing of CMA No. 3364 of 2022.
2. For hearing of main case.
3. For hearing of CMA No. 3365 of 2022.

03-11-2026

Ms. Summiya Kalwar, advocate for the applicant.

Following question of law has been pressed for determination:

> "Whether or not the Appellate Tribunal was justified in deleting the amount of default surcharge payable by the Respondent under section 44 of the Sindh Sales Tax on Services Act, 2011 for non-payment of Sindh Sales Tax (SST) on the ground that *mens rea* was not established when the provisions of section 44 *ibid* clearly state that a registered person, who does not pay the amount of SST due or any part thereof, whether or otherwise, shall, in addition to the due amount of tax & any penalty, pay default surcharge?"

Order dated 11.12.2025 demonstrates that the service has been held good.

Learned counsel states that the question before the Court has already been decided by a learned Division Bench of this Court vide judgment dated 21.08.2026 in SSTRA No. 86 of 2025 and other cases (Sindh Revenue Board, Hyderabad v. M/s. Itechnology Tracking Services (Private) Limited), reported as 2026 PTCL CL 905, copy whereof is placed on record. Learned counsel states that in *mutatis mutandis* application of the binding judgment, the question be answered in favour of the applicant board. Order accordingly. The reference application is disposed of.

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

SADAM