

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 417 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of main case.
- 2. For hearing of CMA No.2683/2017.

01.09.2026

Mr. Shamshad Ahmad Narejo, advocate for the applicant.
Mr. M. Inzimam Sharif, advocate for the respondent.
Mr. Rashid Ahmed, Assistant Commissioner, SRB.

On 18.08.2026, following order was passed:

“18.08.2026

Mr. Shamshad Ahmad Narejo, advocate for the applicant.
Mr. M. Inzamam Sharif, advocate for the respondent.

This reference application is pending since 2017 and assails the recognition of exemption available to USAID as para 15 of the impugned judgment clearly states that the exemption is available to USAID in view of agreement between two governments. The said fact was not controverted before the learned Appellate Tribunal and no application was preferred there before to have record corrected. The present reference is filed and pending for over nine years. Learned counsel remains unable to assist.

Let the applicant be present in person to assist on the next date. To come up on 01.09.2026.”

Today Mr. Rashid Ahmed, Assistant Commissioner is present and remains unable to assist. It appears that the applicant is not interested in the proceedings. Accordingly, in view of judgment of *CIR vs. Rafeh Limited* reported as *PLD 2020 SC 518*, the 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 Tribunal, as required per section 63(5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge