ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 960 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of main case.
2. For hearing of CMA No.3966/2017.

01.09.2026

Ms. Summiya Kalwar, advocate for the applicant.

On 18.08.2026, following order was passed:

"**18.08.2026**

Ms. Summiya Kalwar, advocate files Vakalatnama on behalf of applicant, same is taken on record.

Following question of law had been proposed for determination:

> Whether the Appellate Tribunal was justified in deciding that Commission on IPO (Initial Public Offerings) are not taxable under the tariff heading 9819.1000 of the Second Schedule of Sindh Sales Tax on Services Act, 2011.

Learned counsel states that tariff heading 9819.1000 clearly encompasses services had been provided and makes no distinction in such regard. She also relies on judgment of the Supreme Court in the case of Haji Muhammad Sadiq reported as 2007 PTD 67 (reference para 24). Learned counsel states that while the aforesaid judgment was referred to and followed vide Order-in-Original the same has been dealt with in a perfunctory manner in the impugned judgment. She refers to paragraphs 8, 9 and 10 of the impugned judgment to demonstrate that the learned Appellate Tribunal had perhaps erroneously created classification in the tariff heading which are alien to the tariff heading itself. In such regard, she states that the impugned order ought not to be sustained.

Respondent is unrepresented. Repeat notice to the respondent. To come up on 01.09.2026."

Even though the matter is pending since 2017, it was expedient to repeat notice to provided opportunity to the respondent once again. Bailiff report is available on record demonstrating that service has been effected.

The contentions of the learned counsel appear to relied supra, are demonstrated from the record and remained uncontroverted. In view hereof, the impugned judgment is set aside and the matter is remanded back to the Appellate Tribunal for adjudication afresh in accordance with law.

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

Khuhro/PS