

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Applications 75 to 80 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objections 1, 5 & 29.
- 2. For hearing of main case.
- 3. For hearing of CMA 1715/2026.

07.09.2026

Mr. M. Taimoor Ahmed Qureshi, advocate for the applicant.
Mr. Irfan Mir Halepota, advocate for the respondent.

These reference applications assail common order of the learned Appellate Tribunal dated 22.06.2026 in STA No.674/KB/2024 and connected matters. Learned counsel states at the very onset the Appellate Tribunal has remanded the matter for adjudication afresh, however, has failed to address the objection of limitation. Learned counsel states that under such circumstances, *de novo* adjudication would vitiate the issue of limitation. He states that it would be just and proper for the Appellate Tribunal to address the issue of limitation prior to passing any other order.

Learned counsel states that it may be just and proper for the impugned order to be set-aside and remand the case to the learned Tribunal to adjudicate the issue of limitation at the very onset prior to any other proceeding. Learned counsel for the respondent articulates no cavil to the record. 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. Office to place a copy hereof in the connected matters.

Judge

Judge