ORDER SHEET

THE HIGH COURT OF SINDH AT KARACHI

Spl. Cr. Misc. Appln No.771 of 2026.

Date: Order with signature(s) of the Judge(s)

For Orders as to Maintainability of Spl. Cr. Misc. Application.

02nd September, 2026.

Mr. Muzammil Hussain advocate for the applicant.

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Learned counsel for the applicant files instant Special Cr. Misc. Application seeking following reliefs:

> ***A. Exercise the powers conferred under Section 561-A Cr.PC read with Section 265-K Cr.PC and acquit the applicant / accused from the proceedings pending before the learned trial court in pursuance of FIR NO. 01/2024 dated 06.02.2024 and further quash the proceedings of FIR No.01/2024.***
>
> ***B. Direct the Special Judge (Customs, Taxation-I), Karachi to hear and decide the applicant's application filed under Section 265-K Cr.PC strictly in accordance with law, within a stipulated time.***

After hearing arguments at length, learned counsel for the applicant does not press the instant Special Criminal Misc. Application **except to the extent of prayer clause 'B'** whereby a direction has been sought to the learned Special Judge (Customs, Taxation-I), Karachi, to decide the applicant's application under Section 265-K, Cr.P.C. before proceeding further with the matter. Learned counsel submits that he confines the instant application to the aforesaid prayer and does not press prayers 'A'.

In view of the above, the instant Special Criminal Miscellaneous Application is dismissed as not pressed to the extent of prayers 'A'. However, to the extent of prayer clause 'B', the learned Special Judge

(Customs, Taxation-I), Karachi, is directed to decide the application under Section 265-K, Cr.P.C., already filed by the applicant in Case No.27/2024, arising out of FIR No. 01 of 2024 dated 06.02.2024, registered under Sections 3, 6, 7, 8, 8A, 10, 22, 23, 26 and 73 of the Sales Tax Act, 1990 punishable under Section 32(3), 33(5), 33(4), 33(11c), 33(13) recoverable alongwith default surcharge under Section 34(1)(c) of the Act *ibid* read with relevant Sales Tax Refund Rules, 2006. Also committed tax fraud as defined under Section 2(37) and liable to be prosecuted under Section 37A and 37B of the Sales Tax Act, 1990 read with relevant provision of Cr.PC, by the Collectorate of Intelligence & Investigation-IR, Old Sabzi Mandi, University Road, Karachi, after providing an opportunity of hearing to all concerned and strictly in accordance with law, preferably within a period of forty-five (45) days from the date of receipt of this order. The learned trial Court shall submit a compliance report to this Court through the learned MIT-II, Sindh High Court, Karachi.

JUDGE

M.Zeeshan