

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 2181 of 2015

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of CMA No.4706/2015.
- 2. For hearing of main case.
- 3. For hearing of CMA No.4707/2015.

08.09.2026

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

Following question of law was proposed for determination:

- 1. Whether the learned Tribunal SRB was justified to hold that penalty for non-filing of returns cannot be imposed for the tax periods during which the service provider/respondent remained unregistered?

Learned counsel states that the said question has been decided against the applicant department by virtue of judgment dated 21.10.2025 passed in Special STRA 349/2020 and connected matters, copy whereof is placed on record. Learned counsel states that the said judgment is binding on this Bench. Therefore, in mutatis mutandis application thereof, this reference may be dismissed, subject to right of appeal. 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 Tribunal, as required per section 63(5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge