ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

SSTRA No. 65 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

For hearing of main case.

05.11.2026.

M/s. Munawar H. Manekia and Muhammad Mazhar-ul-Hasan, advocates for the applicant.
Mr. Irfan Mir Halepota, advocate for the respondent.

Learned counsel for the respondent states that this is primarily frivolous reference pending since 2016 against a simple order of remand. He adverts to earlier judgments of Division Benches of this Court including recent judgment dated 03.11.2026 in Spl. F.E.R.A Nos.53 & 54 of 2017 *(Paxar Pakistan (Pvt.) Ltd. vs. Deputy Commissioner Inland Revenue Zone-II)* to demonstrate that a reference against a remand order cannot ordinarily be entertained. Learned counsel further demonstrates that the order of remand causes no manifest prejudice to either party including the applicant and no question of law arises therefrom. Learned counsel for the applicant remains unable to rebut the aforesaid.

In mutatis mutandis application of the ratio enunciated by the judgment *supra,* this reference is dismissed.

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.

Judge

Judge

Ayaz p.s.