

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

C.P. No.D-1608 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE(S).
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Priority

1. For hearing of Misc No.6892/2018.
2. For hearing of main case.

09.11.2021

Mr. Osman A. Hadi, Advocate for the petitioner.
Mr. Muhammad Aqeel Qureshi, Advocate for respondent.
Mr. Kafeel Ahmed Abbasi, DAG.
Mr. Hussain Bohra, Assistant Attorney General.
Mr. Saifullah, Additional A.G.

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Mr. Shamshad Ahmed, Advocate files vakalatnama on behalf of respondent No.3/SRB, which is taken on record.

Mr. Osman A. Hadi, learned counsel for the petitioner submits that the questions involved in this petition have already been dealt with and decided by a Bench of this Court in a celebrated judgment of *Pakistan International Freight of Forwarders Association through General Secretary v. Province of Sindh through Secretary and another* reported in *2017 PTD 1*, which was subsequently followed by a judgment passed in *C.P No.D-4778 of 2021 [Pakistan Mobile Communication Limited v. Federation of Pakistan and others]*. Both learned counsel appearing for Sindh Board of Revenue and Federal Board of Revenue conceded that perhaps the questions have already been decided and the petitioner falls within the domain of Sindh Board of Revenue in which context the legislation has already been made in terms of Sindh Sales Tax on Services Act, 2011.

Accordingly, this petition is disposed of alongwith pending application(s) by applying the reasoning and rational given in the aforesaid two judgments *mutatis mutandis*.

JUDGE

JUDGE

Ayaz Gul