

**ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI**

Special STRA No.313 of 2018

The Commissioner Inland Revenue  
Versus  
M/s Fab Tex Industries

Date	Order with signature of Judge
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1. For orders on CMA 2662/18
2. For hearing of main case

**Dated: 12.08.2021**

Mr. Muhammad Aqeel Qureshi for applicant.

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We have gone through the impugned order dated 07.03.2018 passed by Appellate Tribunal Inland Revenue (Pakistan) Karachi; as well as of Commissioner Inland Revenue (Appeals-III), Karachi dated 19.01.2015. The question, reframed and, placed before us in Court today *prima facie* does not arise out of the findings of the impugned order. Even Section 21(3) of Sales Tax Act, 1990, relied upon in the re framed question yet extraneous to the findings impugned, when perused appears to militate against the case articulated by applicant's counsel. It seems that unnecessarily the jurisdiction of this Court is invoked by filing of the instant reference and perhaps on questions of fact, as proposed, nothing could turn. In view hereof, it is observed that the question proposed does not arise out of the impugned order, hence, the instant Special Sales Tax Reference Application being misconceived is dismissed *in limine* along with listed application.

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, Sindh Revenue Board, Karachi, as required by section 47(5) of the Sales Tax Act 1990.

**Judge**

**Judge**