

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
CP No.D-7464 of 2021
CP No.D-7555 of 2021

Date	Order with signature of Judge
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1. For hearing of Misc. No.32785/2021
 2. For hearing of Main Case
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19/01/2022:

Qazi Umair Ali, Advocate for the petitioner.
Mr. Shamshad Ahmed, Advocate for Respondent No.2.
Mr. Saifullah, A.A.G.

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Learned counsel for the petitioner states that instant matter stands squarely covered by the decisions given in number of petitions vide order dated 17.11.2020 available at page 145 of the file. We are agree with the contentions raised by the learned counsel for the petitioner and dispose of both these petitions in view of para-14 of the judgment, which is reproduced hereinunder:-

“14. In view of hereinabove facts and circumstances of the case and the law so discussed we are of the view that the impugned action and interpretation arrived at by SRB is contrary to the Act itself, whereas, even if the proviso stands omitted, in our considered view it is only the quantum and value of service which is taxable in these cases and not the amount being reimbursed by the service recipient and therefore by means of a short order dated 17.11.2020 we had allowed all listed petitions and these are the reasons thereof.”

Petition stands disposed of in the above terms alongwith all the listed and pending application(s), if any. Office is directed to place a copy of this order in connected petition.

JUDGE

JUDGE

SM