

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P No. D- 6306 of 2020 along with
C.P No. D- 4330/2019 & C.P No. D- 139 of 2020

Date Order with signature of Judge

Priority.

1. For hearing of CMA No. 27036/2020 (stay)
2. For hearing of main case.

23.08.2023.

Mr. Emad-ul-Hassan, Advocate for Petitioner in C.P No. D- 6306/2020.
Mr. Qazi Umair Ali, Advocate for Petitioner in C.P No. D- 139/2020.
Mr. S. Mohsin Ali, Advocate for Petitioner in C.P No. D- 4330/2019.
Mr. Kafeel Ahmed Abbasi, Addl. Advocate General Sindh.

Mr. Fahad Hussain Areejo, Advocate has filed Vakalatnama on behalf of Respondents No.2 & 3, which is taken on record. On the other hand, Petitioners' Counsel submit that the controversy, as raised in these petitions in respect of issuance of Notices under Section 52 of the Sindh Sales Tax on Services Act, 2011 in absence of pendency of any proceedings in respect of audit or otherwise has already been decided by a learned Division Bench of this Court vide Judgment dated 16.04.2019 passed in **C.P No. D-5687/2014** (*Pakistan Telecommunication Company Limited Vs. Sindh through Secretary Finance, Sindh Secretariat and others*) and other connected matters. He has referred to Para-6 of the said judgment.

While confronted Counsel for SRB submits that time be granted to seek further instructions. However, the matter is pending since 2020, and SRB is only engaging Counsel after Counsel without rendering any assistance to the Court. We have gone through the judgment of this Court as well as the interim order passed in this Case, which reflects that the same was passed by placing reliance on the judgment of this Court as above. It further appears that the controversy, as raised in these petitions is identical to the one as has already been decided; therefore, no useful purpose would be served by keeping these matters pending. Accordingly, these petitions are allowed for the reasons so assigned in the aforesaid judgment. The impugned notices are declared as illegal and without lawful authority. Office to place copy of this order in the connected petitions as above.

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