

ORDER SHEET  
**IN THE HIGH COURT OF SINDH KARACHI**  
**Special Federal Excise Reference Appln. No. 598 / 2014**

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Date	Order with signature of Judge
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For hearing of main case.

**14.01.2025.**

M/s. Anwar Kashif Mumtaz & Usman Alam,  
Advocates for Applicant.  
Mr. Asad Aftab Solangi, Advocate for Respondent.

Through this Reference Application, the Applicant has impugned Order dated 21.11.2013 passed in Federal Excise Appeal No. 22/KB/2013 & 23/KB/2013 by the Appellate Tribunal Inland Revenue Karachi proposing various Questions of law; however, on perusal of the order passed by the Tribunal specially paragraph 7 onwards, it appears that though not in specific terms, but the contention of the Applicant has been accepted by holding that post 18<sup>th</sup> Amendment to the Constitution the services rendered by the Applicant are governed by Sindh Sales Tax on Services Act, 2011, whereas, Deputy Commissioner Inland Revenue cannot levy Federal Excise Duty as it has been held to be illegal and without jurisdiction.

In view of such position we do not see any reason to answer the proposed Questions.

Accordingly, this Reference Application being infructuous in nature, stands disposed of.

**J U D G E**

**J U D G E**

Arshad/