## ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI Spl. S.T.R.A. No.114 of 2020

## DATE ORDER WITH SIGNATURE(s) OF JUDGE(s)

- 1. For orders on CMA No.502/2020 (U/A)
- 2. For orders on office objection Nos.13 and 21
- 3. For orders on CMA No.503/2020 (Exp/A)
- 4. For hearing of main case
- 5. For orders on CMA No.504/2020 (Stay/A)

\_\_\_\_\_

## **14.02.2020**

Mr. Qazi Omair Ali, advocate for petitioner

- 1. Urgency granted.
- 2. Deferred for the time being.
- 3. Exemption is granted subject to all just exceptions.

4&5. Through instant Reference Application, the applicant has proposed following questions which, according to learned counsel for applicant, are the questions of law arising from impugned order dated 18.09.2019, passed by Appellate Tribunal, Inland Revenue of Pakistan, Karachi, in STA No.279/KB of 2018 (Tax period 2014-2015) and require opinion of this Court:

- A. Whether learned Appellate Tribunal erred in holding that electricity consumed/distributed within the registered persons property is classified as taxable supply and liable to be charged as Sales Tax in terms of Section 3(1) of the Sales Tax Act, 1990?
- B. Whether learned Appellate Tribunal erred in holding that the respondents had rightly imposed/levied further tax on the ground that electricity was consumed by the building occupants and was not intended for further supply?
- C. Whether learned Appellate Tribunal failed to deliberate upon the issue that the show cause notice dated 17.08.2017 issued under Section 11(2) of the Sales Tax Act, 1990 in the absence of any audit proceedings under Section 25 and 72 of the Act, 1990, was issued illegally?

Let pre-admission notice be issued to the respondents in respect of aforementioned questions, to be served through first three modes for a date to be fixed after four weeks.

JUDGE