

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application No. 1126 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For Orders on office objection No. 25 & 26.
2. For orders on CMA No. 2556/2023 (Exemption)
3. For hearing of main case.

16.10.2025

Mr. Faheem Ali Memon, advocate for applicant.

It is discerned from the impugned judgment that it is, *inter alia*, rested upon the judgment of learned division bench of this court reported as 2022 PTD 266. In addition thereto, the Tribunal has also placed reliance on subsequent authority as particularized herein below:-

“9. We have heard the arguments of learned representatives from both sides and perused the impugned orders of below authorities and the grounds containing in the appeal. We, respectfully following the judgment of the Hon'ble Sindh High Court in the case titled as Datto Securities (Pvt) Ltd Vs FOP & etc CP No.4448 of 2015 vide order dated 30-06-2016 and Taurus Securities Ltd Vs FOP etc CP No.4501 of 2015 vide order dated 30-06-2016, feel no hesitation in holding the demand of Federal Excise Duty is unjustified and unlawful and vacate the findings of learned DCIR and confirm the findings of learned CIR(A) regarding levy, collection and recovery of FED after the period of 1st July, 2011. By respectfully following the above mentioned judgments of Hon'ble High Court and order of ATIR dated 30-8-2021, the appeal of the department is dismissed on the same terms as the law enunciated and articulated in cited judgments of the Hon'ble High Court and this Tribunal.”

Upon being so confronted, learned counsel remained unable to articulate as to how in presence of such authorities, learned tribunal could have decided otherwise.

In view of the *mutatis mutandis* application of the judgments cited supra, we hereby dismiss this reference in *limine* subject to the right of the applicant to challenge the same before the Honourable Supreme Court; as it has done so before the Supreme Court in Civil Appeal No. 2353/2016.

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, as required per section 47 subsection 5 of Sales Tax Act, 1990.

Judge

Judge