

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

Special STRA 545 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.3059/2022.
- 2. For hearing of main case.

**27.10.2025**

Mr. Munawwar Ali Memon, advocate for the applicant.  
Ms. Nazia Hanjrah, advocate for the respondent.

Learned counsel states that the applicable law is the since deleted Section 11 of the Sales Tax Act, 1990, which is stated to be pari materia for the facts and circumstances under consideration. Learned counsel states that per then Section 11(7)(b) the relevant date for the purposes of calculation of limitation was to be the date of refund in case where a tax or charge was alleged to be erroneously refund. He states that this is the relevant determination which was required to be made by the learned Tribunal, however, the same has not been done. He draws attention to the impugned order and states that it cannot be considered as speaking order, as it merely reproduces arguments and dicta of forums below and does not undertake any deliberation of its own.

Counsel for the respondent is present and states that it would be in the interest of justice of all parties for the impugned judgment be set aside and the matter be remanded for adjudication afresh in accordance with law, preferably within one month. She also seeks that pending aforesaid, no coercive action be taken against the respondent. Learned counsel for the applicant articulates no cavil to the aforesaid and states that this reference application may be disposed of in the said terms. Order accordingly.

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(5) of the Sales Tax Act, 1990.

Judge

Judge