

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 999 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection.
- 2. For hearing of CMA No.1661/2023.
- 3. For hearing of main case.

30.10.2025

Mr. Nadir Hussain, advocate holding brief for Mr. Irfan Mir Halepota, advocate for the applicant.
Mr. M. Inzimam Sharif, advocate for the respondent.

The question that arose before this court was whether the learned Appellate Tribunal was justified in altering the original order thereof while recourse to a rectification application. On 09.10.2025, following order was passed:

“09.10.2025

Mr. Irfan Mir Halepota, advocate for applicant.

Per learned counsel, the impugned judgment is prima facie rendered without lawful foundation as the original judgment of the Tribunal has been overturned merely vide a rectification application. Learned counsel relies on a recent judgment of Hon’ble Supreme Court in the case of Chaudhry Steel Furnace reported as 2025 SCMR 1505 and states that the impugned order is prima facie in contravention thereof.

Admit reference; notice to the respondent; to come up on 23.10.2025. In the meanwhile, operation of the impugned order dated 06.12.2022 passed in MA (REct) No. 129/KB/2022 is suspended.”

Today learned counsel for the respondent is present and states that there could be no cavil to the observation that the question decided were squarely covered by the judgment of Supreme Court cited supra.

In view hereof, reference application is decided in favour of the applicant department and against the respondent. The impugned order is set aside; reference application is allowed.

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