

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application 83 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on CMA No.1248/2021
- 2. For hearing of main case
- 3. For orders on CMA No.1249/2021

30.10.2025

Mr. Talha Abbasi, advocate for the applicant

On the last date following order was passed :

“16.10.2025

Malik Naeem Iqbal advocate files vakalatnama on behalf of applicant, which is taken on record. He states that identical matters have already been reserved by this court, therefore, may be just and proper to defer the matter.

To come up on 30.10.2025”

Today learned counsel files copy of judgment dated 21.10.2025 passed in SSTR No.349 of 2019 and connected matters, same is taken on record. Learned counsel states that the questions raised in this reference application have already been determined vide the aforementioned judgment against the department. In view hereof and in mutatis mutandis application of reasoning given in the judgment cited above the questions pleaded for determination in this reference application are decided against the applicant department and this reference application is dismissed in *limine*.

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 63 (5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge