

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application No. 328 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For order on office objection No. 26.
- 2. For order on CMA No. 1953/22 (Ex)
- 3. For hearing of main case.

30.10.2025

Mr. Faheem Ali Memon, advocate for applicant.

On the last date of hearing, following order was passed:-

23.10.2025

Mr. Faheem Ali Memon, Advocate for Respondent.

This reference pertains to dismissal of a rectification application. Learned counsel is confronted as to how this reference is maintainable in view of the judgment of Supreme Court in the case of *Chaudhry Steel Furnace v. Commissioner Inland Revenue, Sialkot* reported as 2025 SCMR 1505. To come up on 30.10.2025.”

Today, leaned counsel remains unable to distinguish or displace the authority cited supra.

In view hereof, no question of law could be articulated before this Court, hence the reference application is hereby 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 47 subsection 5 of Sales Tax Act, 1990.

Judge

Judge