

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application 32 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For orders on office objection
- 2. For hearing of main case

07.11.2025

Mr. Irfan Mir Halepota, advocate for the applicant

The following questions have been proposed for determination:-

- 1. Whether black listing order u/s. 21(2) Sales Tax Act 1990 read with Rule 12(vi) of Sales Tax Rules 2007 can be passed, when registered persons did not replied the Notices?
- 2. Whether the order of suspension/ black listing was valid under rule 12 (a) (i) (A) of Sales Tax Rules 2007 due to non-availability of registered person at given address?
- 3. Whether any Question of law or fact not mentioned in pleading or arguments (as written in the order) can be made a base to pass an order by the learned Tribunal?
- 4. Whether Para No.12 of Tribunal's Judgment related to Question of law & facts of the case as the registered person was not involved in sale of fabrics?"

Learned counsel demonstrates from the file that service has been effected upon the respondent through publication.

Learned counsel states that the crucial questions have not been adjudicated by the learned Tribunal and states that the impugned order has been rendered in a perfunctory manner, not befitting the last fact-finding forum in the statutory hierarchy. Learned counsel states that it may be just and proper and in the interest of all the parties concerned, if the impugned order be *set aside* and the matter be remanded back to the Tribunal for adjudication afresh in accordance with law. Order accordingly.

A copy of this decision may be sent under the seal of this Court and signature of the Registrar to the learned Appellate Tribunal, as required per section 47 sub-section (5) of the Sales Tax Act, 1990.

Judge

Judge