

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Application No. 88 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For order on CMA No. 1303/2025 (Exemption)
- 2. For hearing on main case.
- 3. For order on Misc. No. 1304/2025 (stay)

12.11.2025

Mr. Fahad Hussain Areejo, advocate files Vakalatnama on behalf of applicant, which is taken on record.

Per learned counsel the questions proposed for determination have already been decided against the applicant department vide judgment dated 21.10.2025 in SSTR No. 349/2019 and other connected matters. He states that in *mutatis mutandis* application of the reasoning so assigned in the aforementioned judgment, the questions may be answered against the applicant department and reference be dismissed, subject to right of appeal of the applicant. 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 63 (5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge