

Order Sheet

IN THE HIGH COURT OF SINDH AT KARACHI
Special Sales Tax Reference Appln No.81 of 2019

Date	Order with Signature of Judge
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Hearing / Priority case

1. For orders on office objection.
2. For hearing of CMA No.602/2019.
3. For hearing of main case.

03.02.2026

Mr. Asad Aftab Solangi, Advocate for the applicant.
Mr. Atir Aqeel Ansari, Advocate for the respondent.
Mr. Muhammad Ajmal, Advocate for the respondent.

On 10.12.2025 the following order was passed:

“Learned counsel proposes the following question for determination:-

- i. Whether Appellate Tribunal Inland Revenue, Karachi, has erred in law by holding that the Deputy Commissioner Inland Revenue cannot pass an order under Section 11 of the Sales Tax Act 1990 without express delegation by the Commissioner Inland Revenue?

He states that it is covered in favour of the department vide Supreme Court judgment dated 20.11.2018 in Civil Petition No. 398-L of 2018 and other connected cases. He places the judgment on record.

Admit reference; notice to the respondent through first two modes as well as courier Learned counsel is directed to place on record tracking report; to come up after four weeks.”

Today, learned counsel for the respondent is present and graciously states that the question has already been decided in favour of the applicant-department vide the impugned judgment cited supra. In view hereof, it is jointly sought that in mutatis mutandis application of the aforementioned judgment, the question may be answered in favour of the applicant-department and against the respondent. 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 47 subsection 5 of Sales Tax Act, 1990.

JUDGE

JUDGE