

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI**

Special Sales Tax Reference Application No. 173 of 2022

| DATE | ORDER WITH SIGNATURE OF JUDGE |
|------|---|
| | <ol style="list-style-type: none">1. For Orders on CMA No. 1175/2022 (Exemption)2. For hearing of main case.3. For Orders on CMA No. 1176/2022 (Stay) |

14.01.2026

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

Learned counsel states that the questions proposed for determination have already been decided against the applicant / department by virtue of Division Bench judgment dated 21.10.2025 in SSTR Nos. 330/2020 & 349/2019. He states that the said judgment is squarely binding on this bench, therefore, in mutatis mutandis application thereof, this reference may be dismissed subject to right of the applicant to prefer an appeal before the Supreme Court. 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

Ayaz P.S.