

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

Special STRA 341 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of CMA No.1301/2020.
2. For hearing of main case.

20.01.2026

Malik Naeem Iqbal, advocate for the applicant.
Mr. Akhtar Ali Memon, advocate for the respondent.

The following questions had been proposed by the applicant:

- “1. Whether in view of the constitutional scheme of taxation and the provisions of the Sindh Sales Tax on Services Act, 2011, the Sindh Revenue Board (SRB) can lawfully levy Sindh Sales Tax on the entire value of a composite transaction involving both the provision of services and the supply of goods/materials?
2. Whether the imposition of joint and several liability under section 18 of the Sindh Sales Tax on Services Act, 2011, can be invoked against a service recipient/withholding agent?”

It is jointly stated that the crucial question is question No.2 which has already been clinched in favour of the respondent vide Division Bench judgment of this court reported as 2021 PTD 484. Counsel seeks that since the determinant question is clinched by aforementioned judgment, the same may be answered accordingly and the other question be considered by the court in a future case. 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 Tribunal, as required per section 63(5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge