

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

Special STRA 82 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection.
- 2. For hearing of CMA No.637/2019.
- 3. For hearing of main case.

**20.01.2026**

Mr. Faheem Ali Memon, advocate for the applicant.  
Mr. Shams Mohiuddin Ansari, advocate for the respondent.

It is jointly stated that identical matters have been disposed of vide order dated 24.12.2025 passed in Special STRA 768 of 2022, which is reproduced herein below:

**“24.12.2025**

Mr. Munawar Ali Memon, advocate for the applicant  
Mr. Arshad Hussain Shehzad, advocate for respondent

These matters pertain to Section 8B of the Sales Tax Act, 1990; it had been identified on the last date that the said issue had been decided in favour of the taxpayer by virtue of judgment reported as 2022 PTD 1781. Learned counsel for the applicant graciously states that the aforementioned judgment had been assailed by the department before the honourable Supreme Court in CPLA 1091 of 2022, however, leave has been declined therein. In view hereof learned counsel states that these reference applications may be dismissed as withdrawn. 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. Office is instructed to place copy of this order in connected matter.”

Learned counsel seeks that this reference application may also be disposed of upon same terms. 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(5) of the Sales Tax Act, 1990.

Judge

Judge