

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

Spl. STRA 436 of 2019

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DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.1,9 & 26
2. For hearing of main case

**20.01.2026**

On 11.11.2019 following order was passed :

*"Learned counsel for applicant, while confronted to point out question of law, if any, arising from the impugned order passed by the Appellate Tribunal Sindh Revenue Board in Appeal No.AT-20/2019 raised through instant Reference Application, as prima facie, it appears that various grounds have been agitated to challenge the impugned order, has requested for time to reformulate question of laws as may be arising from the impugned order passed by the Appellate Tribunal in a proper form in terms of Section 63 of Sindh Sales Tax on Services Act, 2011. Time is granted.*

*Let needful be done within four weeks' through Statement, however, subject to all just exceptions.*

*Adjourned"*

On 10.02.2020, following order was passed :

"Applicant's counsel is called absent. No intimation received.

In the interest of justice, adjourned to be fixed after four weeks. Let intimation notice be issued to the Ld. Counsel for the applicant for the next date of hearing.

Today learned counsel remains unrepresented without intimation or justification. It appears that the applicant is not interested in proceeding with the matter. Accordingly, in view of judgment of the Supreme Court in the case of C.I.R. vs. Rafeh Limited reported as PLD 2020 SC 518, this reference application is dismissed for non-prosecution.

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