

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Spl. STRA 92 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For orders on office objection
- 2. For hearing of main case

**22.01.2026**

Mr. Ameer Nausherwan Adil, advocate for the applicant  
Mr. Aqeel Ahmed Khan, advocate for respondent

It is jointly submitted that the questions raised in this reference have already been decided by virtue of Division Bench judgment of this court in the case of *Commissioner Inland Revenue, Zone-IV vs. Hamdam Paper Corporation (Pvt.) Ltd. Karachi* reported as 2022 PTD 1781. Learned counsel states that the said judgment is binding on this bench, therefore, this reference application may be disposed of for the same reasons and upon the 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 subsection 5 of Sales Tax Act, 1990.

Judge

Judge

Amjad