

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

Special Sales Tax Reference Application No. 405 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE
	<ol style="list-style-type: none"><li>1. For Orders on CMA No. 2257/2019 (Exemption)</li><li>2. For hearing of main case.</li><li>3. For Orders on CMA No. 2258/2019 (Stay)</li></ol>

**22.01.2026**

Ms. Summiya Kalwar, advocate files Vakalatnama 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 judgment of Division Bench of this Court dated 04.09.2025 in SSTRA No. 68 of 2016 and other connected matters. She 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.