

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

Special Sales Tax Reference Application No. 111 of 2021

DATE	ORDER WITH SIGNATURE OF JUDGE
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- 1. For Orders on CMA No. 1462/2021 (Exemption)
- 2. For hearing of main case.
- 3. For Orders on CMA No. 1463/2021 (Stay)

**22.01.2026**

Mr. Fahad Hussain Areejo, advocate for applicant.

Learned counsel states that the questions proposed for determination have already been decided against the applicant / department by virtue of judgment reported as 2021 PTD 484. He 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