

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

Special STRA 66 of 2013

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection/reply.
2. For hearing of CMA No.928/2013.
3. For hearing of main case.

23.01.2026

Mr. Ghazi Khan Khalil, advocate for the applicant.

Per learned counsel for the respondent, this reference application ought not to be entertained as the same pertains to time barred adjudication of the subject matter and the applicable law has recently been amplified by a five member Bench of the Supreme Court in *Wak Limited Multan Road Lahore vs. Collector Central Excise and Sales Tax Lahore* (now CIR, LTU Lahore) reported as 2025 SCMR 1280. In mutatis mutandis application thereof, the foregoing reference application is dismissed.

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