

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

Special STRA 440 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on CMA No.2334/2022.
2. For hearing of main case.
3. For orders on CMA No.2335/2022.

26.01.2026

Mr. Fahad Hussain Arij, advocate for the applicant.

Per learned counsel the questions raised in this reference application have been determined by the Division Bench of this court in Fatima Fertilizers case reported as 2021 PTD 484. Counsel states that the edict is binding on the court, therefore, for the same reasoning and rationale as in aforementioned judgment, the questions framed herein be decided against the applicant and the reference application be dismissed, subject to right of appeal of the applicant. 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 Tribunal, as required per section 63(5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge