

Order Sheet
IN THE HIGH COURT OF SINDH AT KARACHI
Special Sales Tax Reference Appln No.68 of 2025

Date	Order with Signature of Judge
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Fresh case

1. For order on office objection No.26.
2. For order on CMA No.973/2025.
3. For hearing of main case.

27.01.2026

Mr. Mansoor Shaikh, Advocate for the applicant.

Per learned counsel the question before the Court was of imposition of default surcharge pursuant to the Sales Tax Act, 1990. The said issue has already been decided by the Hon'ble Supreme Court in the case of Byco Petroleum Pakistan Limited reported as **2025 PTCL (cI) 28**. In view whereof, no question has been articulated to be addressed by this Court in reference jurisdiction, therefore, this reference application is dismissed in limine.

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

Asif