

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

**Special Sindh Sales Tax Reference Application 35 of 2024**

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

1. For orders on CMA 914/2024.
2. For hearing of main case.
3. For orders on CMA 915/2024.

**26.02.2026**

Mr. Fahad Hussain Areejo, advocate for the applicant along with Ms. Pirah Ashfaque, Assistant Commissioner (Unit-02), SRB, Karachi.

On 23.01.2026, the following order was passed:

“23.01.2026.

Mr. Fahad Hussain Areejo, advocate for applicant.

This reference impugns order dated 29.01.2024. The conclusion of the judgment reads as follows:-

21 In view of the above discussions this appeal is allowed and the OIO is set aside. The case is remanded to the Assessing Officer to decide the same afresh after providing proper right of hearing to the appellant and after considering the Order of the Supreme Court and the observations made herein above

This reference has been remained pending in the docket for almost two years and even notice has not been sought. Upon being confronted as to the fate of the order, learned counsel states that since reference has been filed, the order has not been complied with. Prima facie when no stay order is operating in favour of the department, it is not comprehended as to how mere filing of reference cannot be construed to have the effect of suspending the order impugned. Even otherwise, the said conduct appears to offend a Division Bench judgment of this Court in the case of Kashif Feroz reported as 2021 PTD 867 and judgment in the case of Khalid alias M. Khalid v. Collector of Customs (Adjudication) Custom House, reported as 2024 SCMR 1806.

Let, the applicant, Assistant Commissioner (Unit-02), SRB, Karachi be present in person on the next date to assist prior to any further orders being rendered in such regard.

To come up on 26.01.2026.”

Today, the learned counsel for the applicant states that the reference may be dismissed as withdrawn. 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