ORDER SHEET

# IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 31 of 2026

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
|---|---|

1. For orders on CMA No.831/2026.
2. For hearing of main case.
3. For orders on CMA No.832/2026.

**04.08.2026**

Ms. Summiya Kalwar, advocate for the applicant.

1. Exemption granted subject to all just exceptions.

2&3. This reference *prima facie* assails the impugned judgment dated 22.01.2026, whereby essential underline issue was that the subsequent show cause notice was issued by the department in the subsistence of an earlier un-adjudicated show cause notice. The overlap in terms of time subsistence is admitted. For illustration, following paragraphs are reproduced herein below:

> 08. Arguments of both representatives heard, and available records perused, and applicable judgments also placed on records, in this respect, our findings are as under:
>
> 09. It pointed out by the AR that the Respondent firstly issued the show cause notice dated 18.08.2017 for the tax periods, June2015 to June,2017 but, said referred show cause notice not disposed of till to date. As the adjudicating authority after issuing the show cause notice was required to conclude the proceedings by passing the order in either way. But it is admitted fact no such order in this respect was passed within the required period of 120 days in terms of section 23 of the Act. For proper appreciation the relevant part of the section is reproduced below
>
> "Section 23. Assessment of Tax.
> (1A)…
> (2)…
> (3) Any order under sub section (1) or (11) shall be made within one hundred and eighty days of issuance of the show cause notice or within such extended period as the officer of the SRB may, for reasons to be recorded in writing, fix provided that such extended period shall in no case exceeds sixty days."

This was notice on the very first date being 20.04.2026 and the following order was passed:

> "**20.04.2026**
>
> Ms. Summiya Kalwar, Advocate for the applicant.
>
> In view of paragraphs 9 and 10 of the impugned judgment available at pages 37 and 39, learned counsel seeks time to obtain instructions. At her request, to come up on 04.05.2026."

Learned counsel remains unable to dispel or distinguish the findings of the Appellate Tribunal and the same could not be demonstrated to be otherwise than in accordance with law. The questions pleaded did not address the crucial aspect and merely argumentative and/or ancillary. No new questions of law have been pressed, therefore, 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 Tribunal, as required per section 63(5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge

Khuhro/PS