ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI

Special Sales Tax Reference Application No. 61 of 2026

DATE:	**ORDER WITH SIGNATURE(S) OF JUDGE(S).**

Hearing / Priority Case

1. For hearing of Main Case
2. For hearing of CMA No.1527/2026

<u>07.08.2026</u>

Mr. Taimoor Ahmed Qureshi, Advocate for the Applicant.
Mr. Muhammad Fahad Pirzada, Advocate for the Respondent.

Paragraph No.7 of the impugned Judgment reads as follows:

> 7. We have considered the matter. Since the legal plea pressed by the appellant regarding mandatory registration of buyers under Rule 6 of the Sales Tax Rules, 2006 already stands settled against the appellant by virtue of the judgment of the Hon'ble High Court, and the learned counsel himself has fairly conceded the legal position, we are not inclined to interfere with the findings of the authorities below on this limited aspect of the matter. Consequently, to the extent of the appellant's contention that the department was under obligation to compulsorily register the buyers and that such omission would absolve the appellant from the consequences envisaged under section 73(4) of the Sales Tax Act, 1990, the same is hereby rejected.

Learned counsel for the applicant argues that this aspect of the impugned judgment is devoid of any appreciation of law and has been rendered in a perfunctory manner. He states that solely to the said extent the impugned judgment may be set aside and this issue may be remanded back to the learned Tribunal for adjudication afresh in accordance with law after providing an opportunity of hearing to the parties. Learned counsel for the respondent articulates no cavil to such extent. Order accordingly. Reference application stands disposed of.

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

Riaz / P.S.