

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 439 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection No.22.
2. For orders on CMA No.2450/2019.
3. For hearing of main case.

14.05.2026

Mr. Iqbal Hussain, advocate for the applicant.

Per learned counsel the matter has already been decided against the applicant as may be seen from order dated 12.02.2025 passed in Special STRA 440 of 2018 reproduced herein below:

“12.02.2025

Mr. Pervaiz A. Memon, Advocate for Applicant.

- 1) Deferred.
- 2) Granted subject to all just exceptions.
- 3). In response to our order passed on the last date of hearing, Counsel has placed on record copy of Judgment reported as **Commissioner Inland Revenue Zoe-I, Regional Tax Office, Quetta v. Messrs Hajvairy Steel Industries (Pvt.) Limited, Quetta and another (2023 SCMR 681)** whereby, the proposed Question No. 2 already stands answered against the Applicant department.

In view of such position, this Reference Application is dismissed by answering the said Question against the Applicant for the reasons so assigned in the aforesaid Judgment by the Hon'ble Supreme Court.”

Learned counsel seeks that this reference application may be disposed of for the same reasons and upon same terms. 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 47(5) of the Sales Tax Act, 1990.

Judge

Judge