

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Spl. STRA 651 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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For regular hearing

05.10.2026

Mr. Arshad Hussain Shahzad, advocate for the applicant
Mr. Fahad Hussain Areejo advocate for respondent

Present reference is pressed to the extent of following question :

“Whether the respondents were correct to hold recovery from applicant as withholding agent for the period October-2016 to December-2018 whereas recovery enabling provision from withholding agent was inserted through subsection 3 of section 13 of the Sindh Finance Act 2019 w.e.f. July 1st, 2019?”

On 03.03.2021, following order was passed :

“Learned counsel for the applicant has placed on record a copy of judgment dated 22.12.2020, passed by this Court in Spl. STRA No.30 of 2020, in the case of Fatima Fertilizer Company Limited vs. Commissioner-II, Sindh Revenue Board, and submits that questions proposed through instant STRA are covered by the aforesaid judgment. Copy of judgment has been supplied to learned counsel for the respondents, who requests for time to examine the same.

By consent, adjourned to be fixed after four [04] weeks.”

Today, learned counsel for respondent is present and states that the said question is in fact covered by the judgment cited and that the same is binding upon this bench, therefore, the question is answered in favour of the applicant and against the respondent. Reference application stands disposed of 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