

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

S.S.T.R.A No. 211 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of main case.
2. For hearing of CMA No. 4695/24 (stay)

07.10.2026.

Mr. Shamshad Ahmed, advocate files Vakalatnama on behalf of the applicant, which is taken on record.

Learned counsel presses two questions for determination:

- i. Whether the default surcharge could be levied in absence of any *mens rea*?
- ii. Whether the penalty would be levied in absence of *mens rea*?

Learned counsel states that insofar as first question is concerned, it is covered in favour of the Applicant / Department by virtue of judgment of Division Bench of this Court dated 21.08.2026 in SSTR A No. 86 of 2025 & others (*Sindh Revenue Board VS M/s. Itecknologi Tracking Services (Private) Limited*).

Insofar as the second question is concerned, learned counsel demonstrates that same has been dealt with in the impugned judgment in perfunctory manner as seen in the final paragraph, and therefore it is just and proper for the impugned judgment, to such extent, to be set-aside and matter be remanded back to the learned Tribunal for adjudication afresh in accordance with law. 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