

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 178 of 2018

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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- 1. For hearing of CMA No.1591/2025.
- 2. For hearing of main case.
- 3. For hearing of CMA No.1808/2018.

26.10.2026

Mr. Arshad Siraj, advocate for the respondent.
Mrs. Samina Maqsood, advocate for the NADRA.

Mr. Shamshad Ahmad, advocate files Vakalatnama on behalf of applicant, same is taken on record. Following question of law had been proposed for determination:

Whether learned Appellate Tribunal was justified in waiving off default surcharge (under section 44) and penalties by way of extending tax amnesty announced by SRB?

It is jointly stated that insofar as the issue of default surcharge is concerned, the issue has already been determined in favour of the applicant board and against the respondent by virtue of judgment of Division Bench of this court 2025 PTCL CL 28. Insofar as the penalty is concerned, it is stated that the said question has been decided against the applicant board and in favour of the respondent by a Division Bench of this court in 2026 SBLR Sindh 2421 SRB v. Itecknologi Tracking Services (Private) Limited & Others. It is stated that the aforementioned judgments are squarely binding upon this Bench, therefore, in mutatis mutandis application thereof, the aforementioned question be answered accordingly. 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 Tribunal, as required per section 63(5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge