

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 509 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of main case.
2. For hearing of CMA No.3037/2020.

28.10.2026

Ms. Summiya Kalwar, advocate for the applicant.
Mr. Muhammad Sarfaraz Ali Metlo, advocate.

The impugned judgment is dated 23.07.2020 and after detailed discussion and deliberation concludes as follows:

“30. In view of the above discussions the appeal is allowed. Both the OIO and OIA are set aside. The department is at liberty to issue fresh notice to the appellant if the department has sufficient evidence that the appellant is involved or engaged in providing taxable service of inter-city transportation or any other taxable service. The copy of the order may be provided to the learned representatives of the parties.”

No infirmity has been demonstrated in the reasoning relied upon by the Appellate Tribunal and it is not the applicant’s case that the conclusion could not have been reasonably rested on such rationale. The applicant is also unable to demonstrate as to how it is prejudiced by the conclusion thereof, since it remains at liberty to initiate proceedings in accordance with law. In conclusion, no question arising here from has been demonstrated before the court, therefore, reference is dismissed.

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