ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Special Sales Tax Reference Applications 53 & 54 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE

1. For hearing of main case.
2. For hearing of CMA 1092/2026.

<u>27.08.2026</u>

Mr. Shamshad Ahmed Narejo, advocate for the applicant.

In these references, following question of law had been proposed for determination:

- Whether the learned Member Technical of the Appellate Tribunal has not exceeded it pecuniary jurisdiction while passing the impugned order dated 14.01.2026 in as much as under section 60(11) of the Sindh Sales Tax on Services Act, 2011 a member sitting singly, could dispose of any case where the amount of tax or penalty involved did not exceed one million rupees?

Learned counsel demonstrates from the record that the learned Single Member of the Appellate Tribunal has clearly exceeded its pecuniary jurisdiction and on such count alone the impugned judgment could not be sustained. He states that notwithstanding to the foregoing, the impugned judgment is devoid of any independent discussion, deliberation and / or reasoning and has been rendered in a perfunctory manner. Learned counsel seeks that in the interest of justice and revenue, the impugned judgment be set-aside and matter be remanded back for adjudication afresh by the learned Division Bench of the Tribunal 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 47 subsection 5 of Sales Tax Act, 1990. Office to place a copy hereof in the connected matter.

Judge

Judge

M. Khan