ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Spl. STRA 194 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of main case
2. For hearing of CMA No.4348/2024

16.11.2026

Ms. Salwa Pervaiz Mughal, advocate for the applicant

Mr. Rizwan Ali advocate holds brief for Barrister S. Ahsan Ali Shah, advocate for respondent

Through this Reference Application, the Applicant has impugned Order dated 30.10.2024 passed by the Commissioner Inland Revenue (Appeals) in Appeal No. 17/A-Vl proposing various questions of law including the question that whether the Commissioner has passed Order with his finding and reasoning, and in support thereof learned Counsel has read out order of the Commissioner and submits that the Commissioner (Appeals) has failed to discuss any of the objection of the Applicant and has not given any reasons in his order. Learned Counsel further submits that the Applicant had complied with the provision of Section 73 of the Sales Tax Act, 1990; hence no penalty could have been imposed.

Notwithstanding the foregoing, it is stated that the impugned order is arises out of the proceedings before the learned Commissioner Appeals and in such circumstances, orders have been passed including order dated 06.11.2026, passed in Special STRA 81 of 2024 and connected matter, which reads as follows:

"**06.11.2026**

Mr. Furqan Mushtaq, advocates for the applicant.
Mr. Mukesh Kumar Khatri, advocate for the respondent.

These references arise out of impugned order/s of the learned Commissioner Appeals and pertain to the limited period when such orders / judgments were mandated to be directly assailed in reference jurisdiction. As a consequence, the parties were deprived of an appellate forum, being the learned appellate tribunal. The law has since been reversed, and the forum of the learned tribunal has been restored.

Per learned counsel for the applicant, questions of fact / evidence, arising from the impugned orders, are required to be addressed as for the intervening period under reference the ambit of reference jurisdiction stood expanded in such regard. He states that the statutory provision has since been revisited and the original ambit, addressing questions of law, has been restored. He states that a judgment is to be rendered based on jurisdiction available to a forum at the time that the same is exercised.

Mr. Mushtaq further articulated that the intervening amendment had deprived the parties, including revenue, of an appellate forum, being the tribunal. It was stated that the law has

since restored the forum, therefore, no case arises to deprive the present parties in such regard.

He submitted that this is no instance of first impression as in *pari materia* circumstances the honorable Lahore High Court[1] and the honorable Islamabad High Court[2] have concluded that such matters ought to be transferred from the High Court to the respective appellate tribunals. In such regard directions have been given to the office to transmit the reference applications, along with all annexures, to the learned tribunal, with directives to treat the same as appeals pending there before, against the impugned order/s, and decide the same in accordance with the law.

Mr. Mushtaq seeks similar treatment in so far as the present references are concerned and prays that pending the determination by the learned tribunal no further coercive action be taken against the applicants / assesses arising here from. Learned counsel for the respondent articulates no cavil to the aforesaid. 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 is instructed to place copy of this order in the connected file."

It is sought that this reference application be disposed of for the same reasons and upon same terms as aforesaid. 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.

Judge

Judge

Amjad

[1] Haris Hasan Syed vs. Commissioner Inland Revenue (ITR 21137 of 2025), judgment dated 29.09.2025; Muhammad Tariq Zahoor vs. The Commissioner Inland Revenue (ITR 18012 of 2025), judgment dated 21.10.2025.

[2] Mian Group of Chakwal Karamdad Arcade vs. Assistant Commissioner I.R. Islamabad & Others (ITR 65 of 2024); judgment dated 14.11.2025.