ORDER SHEET

# IN THE HIGH COURT OF SINDH AT KARACHI

Special STRA 33 of 2016

| DATE | ORDER WITH SIGNATURE OF JUDGE(S) |
|---|---|

1. For hearing of main case.
2. For hearing of CMA No.886/2016.

**17.11.2026**

Ms. Summiya Kalwar, advocate for the applicant.
Malik Nadir Ali Sherazi, advocate holding brief for Mr. Muhammad Abubakar, advocate for the respondent.

Following questions had been proposed for determination:

> A. Whether the Appellate Tribunal was justified in deleting amount of default surcharge under section 44 of the Act, 2011 when the legislature by using words shall pay' and 'whether the willfully or otherwise made it mandatory on the registered person to pay default surcharge in addition to the principal amount of SST?"

It is jointly stated that the said question is covered in favour of the applicant board and against the respondent by virtue of judgment dated 21.08.2026 passed in Special STRA 86 of 2025 and connected matters, copy whereof is placed on record. In mutatis mutandis application of binding authority, the question be answered in favour of applicant board and against the respondent. 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

Khuhro/PS