ORDER SHEET

THE HIGH COURT OF SINDH KARACHI

SSTRA No. 75 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection.
2. For orders on CMA No. 4425 of 2022.
3. For hearing of main case.
4. For hearing of CMA No. 907 of 2017.
5. For hearing of CMA No. 1384 of 2022.
6. For hearing of CMA No. 1732 of 2022.

17-11-2026

Mr. Ghulam Murtaza Korai, advocate for the applicant.
Mr. Talha Abbasi, advocate for the respondent.

Learned counsel for the respondent states that the reference is *prima facie* time-barred. He demonstrates the same vide chronological statement reproduced below:

1.	ONO Nos. 627 & 628 were passed against Petitioner on:	11.12.2014
2.	Order(s)-in-Appeal passed on:	09.01.2015
3.	Petitioner filed appeal before Tribunal	
4.	While said appeals were pending before the Tribunal the Petitioner also filed CP No. D-3320/2016 & 3321 of 2016 on same subject matter	
5.	Order passed by the Tribunal on	30.11.2016
6.	Order of Tribunal delivered Via TCS	09.12.2016
7.	Since admittedly Appeals stood decided, therefore, CP Nos. D - 3320/2016 & 3321 of 2016 were Disposed off as Not Pressed	12.01.2017
8.	Since Petitioner did not file SSTRA within stipulated time, therefore, recovery notices were issued by the Respondents. The Petitioner, instead of filing SSTRA, yet again filed another CP Nos. D -1136/2017 (impugning therein the Recovery Ntoices)	23.02.2017
9.	Hon'ble High Court after a detailed hearing dismissed the CP No. D-1136/2017 that was filed by the Petitioner impugning recovery notices.	01.03.2017
10.	Notwithstanding the fact that copy of Order passed by the Tribunal was admittedly received by their counsel, and the party instead of filing SSTRA on basis thereof; opted to apply for another copy through the same counsel and then filed SSTRA on the basis thereof on 08.03.2017 (making it hopelessly time barred by 27 days)	0803.2017 (after 87 days, barred by 27 days).

Learned counsel for the applicant makes no effort to controvert the same. In view hereof, the reference application is dismissed being time-barred.

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 63 (5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge

SADAM