ORDER SHEET

THE HIGH COURT OF SINDH KARACHI

SSTRA No. 139 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For hearing of CMA No. 1659 of 2025.
2. For hearing of main case.
3. For hearing of CMA No. 1660 of 2025.

18-11-2026

Ms. Summiya Kalwar, advocate for the applicant.
Mr. Muhammad Tariq Masood, advocate for the respondent.

Following questions are proposed for determination:

1. Whether the Learned Appellate Tribunal (SRB) has erred in deciding that default surcharge is not payable when tax payments were made late in violation of the manner specified under the Act-2011?

2. Whether the learned Appellate Tribunal (SRB) was justified in deleting the penalties imposed under section 43(2) of the Act, 2011 and section 43(3) of the Act, 2011?

Learned counsel for the applicant states that the questions have already been addressed by an earlier Division Bench's judgment of this Court. Insofar as the first question is concerned, the same has been decided in favour of the applicant board and against the respondent vide judgment dated 21.08.2026 in SSTRA No. 86 of 2025 & others (Sindh Revenue Board versus M/s. Itecknologi Tracking Services (Private) Limited) reported as 2026 PTCL 905. Insofar as the second question is concerned, she states that the same has been decided against the applicant board and in favour of the respondent by judgment dated 04.09.2026 in SSTRA No. 67 of 2019 and others (Sindh Revenue Board, Karachi versus M/s. Fumicon Services (Pvt) Ltd., Karachi). It is sought that the questions be answered in *mutatis mutandis* application of the foregoing. 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 63 (5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge

SADAM