ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

Spl. STRA 81 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

1. For orders on office objection
2. For hearing of main case

19.11.2026

Mr. Usman Alam, advocate for the applicant

Mr. Shamshad Ahmed advocate files vakalatnama on behalf of respondent which is taken on record.

Learned counsel for the applicant points out that the impugned judgment is prima facie devoid of any due discussion and/or deliberation of the lis there-before. He demonstrates from the record that the impugned judgment is predicated entirely on reproduction leading to an unqualified conclusion. Learned counsel for the respondent is also aggrieved by paragraph 18 as the conditionality in the order is inconsistent with the law. In view hereof, it is sought that the impugned judgment be set aside and the matter be remanded back to the learned Tribunal for adjudication afresh 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 63 (5) of the Sindh Sales Tax on Services Act, 2011.

Judge

Judge

Amjad