

9/1/19

**IN THE SUPREME COURT OF PAKISTAN**  
(Appellate Jurisdiction)

**PRESENT:**

Mr. Justice Umar Ata Bandial  
Mr. Justice Faisal Arab  
Mr. Justice Ijaz ul Ahsan

**Civil Petition No.2727 of 2019**

Against judgment dated 11.04.2019 of  
Islamabad High Court, Islamabad, passed in  
STR No.25 of 2017.

M/s Zak Re-Rolling Mills (Pvt) Ltd

...Petitioner(s)

**Versus**

Appellate Tribunal Inland Revenue & others

...Respondent(s)

For the Petitioner(s): Mr. M. Naeem Qazi, ASC

For the Respondent(s): Mr. Babar Bilal, ASC

Date of Hearing: 17.10.2019

...

**ORDER**

**Umar Ata Bandial, J-**. The question in issue agitated before the learned three *fora* below is whether the Steel-melter/Re-rolling Mills which is chargeable to sales tax under the special procedure provided in Rule 58H of the Sales Tax Special Procedures Rules, 2007 ("***the Rules***") is liable to the levy of further tax under Section 3(1A) of the Sales Tax Act, 1990 ("***the Act***"). The further tax is charged on supplies made by a registered person to unregistered persons. The learned three *fora* below have held that this charge applies squarely to all such supplies made by registered persons. Consequently, the payment of sales tax under a specific assessing procedure envisaged in Rule 58H of the Rules does

**ATTESTED**

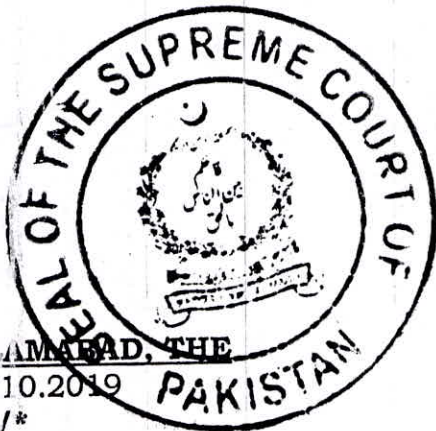
Senior Court Associate  
Supreme Court of Pakistan  
Islamabad

not exempt or save the petitioner from levy of further tax under Section 3(1A) of the Act.

2. The learned counsel in the first instance sought help from SRO No.585(I)/2017 dated 01.07.2017 to claim exemption of the petitioner from further tax. However, it transpired that the facts of this case pertain to the period prior to issuance of the said notification. Thereafter, he urged points which were not raised in the Reference application before the High Court nor are noted in the impugned judgment. Under Article 185(3) of the Constitution, we deal with questions of law that have been urged before the forum below. The arguments addressed are at best untested second thoughts.

3. In this view of the matter, we do not find any merit in this petition, which is accordingly dismissed. Leave refused.

Sd/-J  
Sd/-J  
Sd/-J



ISLAMABAD, THE  
17.10.2019 PAKISTAN  
ZR/\*  
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Islamabad

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