



**Government of Balochistan**  
**Balochistan Revenue Authority**  
**Form of Reference to the High Court**  
**Balochistan Sales Tax on Services Rules, 2018**

**BSTS-07**  
**Section-69**  
**Rule-168**

**An application to refer question of Law to the High Court shall be in the following form, namely:**

Before the High Court:  Year:

Balochistan Sales Tax, reference application No:

**Appellant:**

V/S

**Respondent:**



**Title / Number / Date of appeal order which gives rise to the reference:**

**The applicant state(s) as follows: -**

1. Name of Tribunal:  who decided on appeal, which gave rise to the question of law.
2. The date, the order was served.
3. Certificate that from the facts which are admitted and/or found by the Tribunal, the question(s) of Law which arise(s) and/or its order has been truly stated in the attached statement of the case.
4. **That the following questions of law arise out of the order of Tribunal.**

- (i)
- (ii)
- (iii)

**The following documents are attached.**

- (1) Statement of the case figures by the Appellant.
- (2) Certified copy of the order of Tribunal from which the question(s) of Law stated above arise.
- (3) First appellate order by the Commissioner (Appeals), original assessment order or other order.

**Signed (Appellant)**

**Note:** Application to be made in triplicate. Application made is accompanied by a fee of Rs.100 deposited in the NBP (appeals head of a/c).