

ORDER SHEET
IN THE HIGH COURT OF SINDH BENCH AT SUKKUR
C.P No.D-1136 of 2023

Date	Order with signature of Judge
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| 1. | For orders on office objections |
| 2. | For hearing of CMA No.4751/2023 |
| 3. | For hearing of main case. |

08.08.2023

Mr. Salman Zaheer Khan, Advocates for the Petitioner
Mr. Ali Raza Balouch, AAG along with Imtiaz Mohsin, AC
Ghotki

Petitioner is a public limited listed company engaged, inter-alia, in production, manufacture and sale of refined suger, is aggrieved by a Notice of Demand dated 18.07.2023 issued by Assistant Commissioner/ Assistant Collector of First Grade Taluka Ghotki, directing the petitioner to pay the sum of Rs.7,22,51,124/- (Rupees Seven Crore Twenty Two Lac Fifty One Thousand One Hundred Twenty Four) under Rule 19 of Sindh Tax Rules, 2001, due against it.

Learned Counsel for the Petitioner has submitted that petitioner has already filed an appeal with the Deputy Commissioner, Ghotki, against the order along with a stay application but neither stay application nor appeal has been decided and meanwhile, petitioner is apprehending some adverse action in pursuance of the impugned notice. According to him, in case, the adverse action is taken against it, the very filing of appeal and stay application would become infructuous and the petitioner would be rendered remedy less, which is against the natural principles of law. He further submits that petitioner is ready to contest the case on merits before the Deputy Commissioner but some arrangement may be made so that the appeal may not become infructuous.

Learned AAG has filed preliminary objections on behalf of Respondents No.2 & 3 along with annexures annexed with authority letter, which are taken on record; a copy whereof has been supplied

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to learned Counsel for the Petitioner. He has however controverted arguments of learned Counsel for the petitioner.

After hearing the parties and perusing the material available on record, this petition is disposed of with consent in the terms whereby for two months, no adverse action would be taken against the petitioner in terms of impugned notice. In the said two months, petitioner would take serious efforts to get its appeal decided and Respondent No.2 i.e. Deputy Commissioner, Ghotki would decide the same without adjourning it on any excuse. Nevertheless, if the appeal is not decided on any of the grounds within the same period, then continuation of this arrangement would be subject to payment of entire liability amount by the petitioner with the Deputy Commissioner, the appellate authority. In any case, the appeal shall be decided within a period of six months and report be submitted in compliance.

Petition is disposed of accordingly.