## ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

C.P. No.D-6309 of 2024

C.P. No.D-6315 of 2024

C.P. No.D-394 of 2025

C.P. No.D-1920 of 2025

C.P. No.D-2018 of 2025

C.P. No.D-2093 of 2025

C.P. No.D-2139 of 2025

C.P. No.D-2259 of 2025

C.P. No.D-2923 of 2025

Date

Order With Signature Of Judges

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10.09.2025.

Mr. Aqeel Ahmed Khan, advocate for petitioner in CP Nos. D-6309, 6315/2024 and 2093/2025.

Mr. Muhammad Ramzan Sethi, advocate for petitioner in CP No.D-394/2025.

Mr. Umer Ilyas, advocate for petitioner in CP No.D-1920/2025.

Sh. Muhammad Ramzan, advocate for petitioner in CP No.D-2018/2025.

Mr. Arshad Hussain Shahzad, advocate for petitioner in CP No.D-2259/2025.

Mr. Muhammad Farhan, advocate for petitioner in CP No.D-2923/2025.

Ms. Shazia Hanjrah, Deputy Attorney General.

M/s. Ziaul Haq makhdoom, Barrister S. Ahsan Ali Shah and Hira Aga, advocates for respondent in CP Nos.D-6309, 6315/2024 and 394, 1920, 2093 and 2923/2025.

Petitioners claim to be retail outlets, have challenged orders for sealing of business premises, passed under section 33 (serial No.24) of the Sales Tax Act, 1990 and Rule 150ZEA to 150 ZEG. When these petitions were first taken up, the operation of the impugned notice was suspended, subject to deposit of Rs.500,000/- in all petitions except in CP Nos.D-6309/2024 and 2923/2025, the amount of fine, which in terms of said order was imposed upon the petitioners and their premises were sealed. As a result, the said premises have been meanwhile de-sealed.

It is admitted by all the parties that the impugned order is amenable before the authority of FBR where a complete process of adjudication takes place to decide the same and in fact the proceedings

<sup>1.</sup>For hg of CMA No.28127/24

<sup>2.</sup> For hg of main case

have been filed and currently pending before the relevant authority of FBR. Learned counsel for the respondents submits that till such proceedings are completed, the premises of the petitioners will remain de-sealed subject to all just exceptions or any future violation, which will be dealt with independently, therefore, the petitions may be disposed of with directions to the petitioners to participate in the proceedings in terms of the impugned order before the authority so that same could be concluded within a reasonable time. This proposal has been accepted by the consent of petitioners. The petitions, therefore, are disposed of in above terms.

**JUDGE** 

**JUDGE** 

HANIF