

proceedings but the taxpayer refrained to comply with the notices.

2. At the very outset, the petitioner present in person argued that during pendency of this petition, the suspension order was recalled and the petitioner's Sales Tax Registration Number has been restored vide order dated 24th March, 2016 and the operating status of registered person has been updated in the main Database as well as on e-Portal. The copy of restoration letter has been submitted by the petitioner in Court which fact has been confirmed by the learned counsel for the department. The petitioner further argued that the NAB initiated enquiry and investigation against the petitioner's business but after some time the enquiry was closed. Since the entire record was taken over by the NAB for the purpose of investigation, therefore, some invoices have become time barred for claiming due refund. He further pointed out page No.15 of his statement filed on 17.8.2016 and at page No.15 he referred to us letter dated October 14, 2015 sent to the Chief Commissioner Regional Tax Office-III, Karachi, in which he requested for condonation of time limit for filing of online Sales Tax Refund Claims and in paragraph No.3 of his request letter, he has also mentioned the Refund Claims Amount and the months but his application has not been decided so far by the competent authority. He further referred to us Sales Tax General Order 08 of 2009 which is a procedure for exercising powers by the Collectors under Section 74 of the Sales Tax Act 1990. In the preamble it is mentioned

that in order to mitigate the hardships of the taxpayers and to ensure transparency and fairness in deciding cases of condoning time delays or allowing extension in terms of powers conferred under Section 74 of the Sales Tax Act, the Board has delegated such powers to the Collectors of Sales Tax and Federal Excise. In paragraph No.2 detailed mechanism has also been provided for deciding such applications moved for condonation or extension. The petitioner argued that despite clear condition to decide his application within 35 days, no positive efforts have been made.

3. Learned counsel for the department argued that since this petition is pending, therefore, the department could not take positive efforts on petitioner's application. However, he concedes to the provision of Sales Tax General Order 08 of 2009 and submits that competent authority will decide the application within stipulated period of time as mentioned in the Sales Tax General Order 08 of 2009.

4. Since the controversy has been resolved, let the application of this Petitioner be decided within thirty five (35) days after providing him ample opportunity of hearing. The petition is disposed of accordingly.

JUDGE

JUDGE