

**IN THE HIGH COURT OF SINDH AT KARACHI**

**Const. Petition No. D-1957 / 2015**

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**ORDER WITH THE SIGNATURE OF THE JUDGE**

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1. For orders on CMA No. 8585/2015
2. For hearing of Main Case.

**12.11.2015**

Mr. Khalid Javed Khan, advocate for the petitioner.  
Syed Mohsin Imam, advocate for the department alongwith  
Mr. Mujeeb Ahmed, Investigating Officer.

Vide notice dated 08.04.2015, issued to the petitioner under section 38 of the Sales Tax Act, 1990, the officials of the Directorate of Intelligence and Investigation went to the premises of the petitioner and took into their custody certain record and on the basis of such record, the impugned demand was raised. Case of the petitioner is that firstly the raid was unlawful and secondly no opportunity of hearing was given before raising a demand. The Investigating Officer states that notice was issued to the petitioner whereby incidents of evasions of tax were pointed out and explanations were sought but the petitioner failed to appear. Learned counsel for the petitioner states that petitioner may be extended an opportunity to explain its position before the Investigating Officer after it is provided with the photocopies of all documents.

We, therefore, direct the Investigating Officer to proceed with the matter and finalize the same after providing the petitioner with the copies of such documents that are required by it. The decision shall be in accordance with law and provisions of the Sales Tax Act, 1990.

The petition alongwith the pending application stands disposed of in the above terms.

CHIEF JUSTICE

J U D G E

**IN THE HIGH COURT OF SINDH AT KARACHI**

**Const. Petition No. D-6694 / 2015**

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**ORDER WITH THE SIGNATURE OF THE JUDGE**

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1. For orders on CMA No. 35130/2015
2. For hearing of CMA No. 33574/2015
3. For hearing of Main Case.

**12.11.2015**

Mr. Javed Haleem, advocate for the petitioner.  
Mr. S. Irshad-ur-Rehman, advocate for respondents.

Impugned in this petition is the notice dated 05.10.2015, issued under section 140 of the Income Tax Ordinance, 2001 to the Manager, Soneri Bank Ltd., Chiniot Bazar, Faisalabad for attachment of the accounts of the petitioner in order to seek recovery of outstanding tax demand of Rs.44,795,387/-. Learned counsel for the petitioner states that the bank account of the petitioner which was frozen may be unfrozen as the petitioner is agreeable to deposit the entire amount claimed in the notice with the Nazir of this Court. Learned counsel for the department states that this demand comprises of six separate demands, out of which three appeals are pending adjudication, therefore the undisputed amount relating to remaining three may be allowed to be deposited directly with the respondent.

Let the entire amount in the sum of Rs.44,795,387/- be deposited with the Nazir of this Court and as soon as the amount is deposited with the Nazir, the notice regarding freezing the accounts shall stand withdrawn. Once the amount is deposited with the Nazir then the undisputed demands mentioned at serial nos. 2, 3 and 4 amounting to Rs. 35,761,755/= shall be released to the Income Tax Authorities. Insofar as the remaining disputed amount is concerned, the Nazir shall keep it with him. Let the pending appeals of the petitioner be decided within 30 days.

The petition alongwith the pending application stands disposed of in the above terms.

CHIEF JUSTICE

J U D G E

Zahid Baig

**IN THE HIGH COURT OF SINDH AT KARACHI**

**Spl. H.C.A. No. 32 / 2012**

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**ORDER WITH THE SIGNATURE OF THE JUDGE**

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1. For orders on CMA No. 380/2012
2. For orders on office objections.
3. For hearing of CMA No. 381/2012

**12.11.2015**

Mr. Abdul Baqi Lone, advocate holds brief for Mr. Sabir Hussain, advocate for the appellant.

Mr. Neel Keshav, advocate for respondent-bank.

An adjournment has been sought on behalf of the appellant's counsel. Learned counsel for the respondent-bank vehemently opposes the request and contends that since interim order is operating against him the appellant is avoiding to proceed with the matter. As an indulgence, the matter is adjourned to 25.11.2015 to be taken up at 11.00 a.m. with a note of caution that in case, on the said date learned counsel for the appellant is not available for any reason, then alternate arrangement shall be made or else interim order shall stand vacated.

**CHIEF JUSTICE**

**J U D G E**

**IN THE HIGH COURT OF SINDH AT KARACHI**

**Const. Petition No. D-6757 / 2015**

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**ORDER WITH THE SIGNATURE OF THE JUDGE**

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1. For hearing of CMA No. 33771/2015
2. For orders on office objections.

**12.11.2015**

Mr. Abdul Baqi Lone, advocate for the petitioners.

Mr. Owais Jamal, advocate files his vakalatnama on behalf of Respondent No. 3, which is taken on record.

Repeat notice for 18.11.2015 on the unserved respondents. Till then one seat in the discipline of M.B.B.S. shall be kept vacant. To come up on 18.11.2015 to be taken up at 11.00 a.m.

**CHIEF JUSTICE**

**J U D G E**

**IN THE HIGH COURT OF SINDH AT KARACHI**

**Const. Petition No. D-3810 / 2015**

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**ORDER WITH THE SIGNATURE OF THE JUDGE**

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1. For orders on office objection.
2. For hearing of Main Case.
3. For hearing of CMA No. 16918/2015

**12.11.2015**

Mr. Farmanullah, advocate for Respondent No. 2.

Mr. M. Aslam Butt, D.A.G.

Petitioner's counsel is called absent.

Neither is anyone present on behalf of the petitioner nor is there any intimation.

The petition is dismissed for non-prosecution.

CHIEF JUSTICE

J U D G E

**IN THE HIGH COURT OF SINDH AT KARACHI**

**Const. Petition No. D-1957 / 2015**

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**ORDER WITH THE SIGNATURE OF THE JUDGE**

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3. For orders on CMA No. 8585/2015
4. For hearing of Main Case.

**12.11.2015**

Mr. Khalid Javed Khan, advocate for the petitioner.

Syed Mohsin Imam, advocate for the department alongwith  
Mr. Mujeeb Ahmed Naizr, Investigating Officer.

Vide notice dated 08.04.2015, issued to the petitioner under section 38 of the Sales Tax Act, 1990, the official of the Directorate of Intelligence and Investigation went to the premises of the petitioner and certain record was taken into custody and thereafter a demand was raised. Case of the petitioner is that the raid was unlawful as no opportunity of hearing was given. The Investigating Officer is present, states that notice was issued to the petitioner whereby evasion of tax was pointed out and an explanation was sought but the petitioner had failed to appear. Learned counsel for the petitioner states that petitioner may be extended an opportunity to explain its position before the Investigating Officer after provision of photocopies of all the documents relevant to the allegations.

The Investigating Officer of the case shall proceed and decide the matter after providing the petitioner all the relevant documents in respect of the allegations leveled against him, as early as possible and take such actions which is permissible under the law including the provisions of the Sales Tax Act, 1990.

The petition alongwith the pending application stands disposed of in the above terms.

**CHIEF JUSTICE**

**J U D G E**

