## ORDER SHEET IN THE HIGH COURT OF SINDH, AT KARACHI

## Suit No.1550 of 2017

## DATE ORDER WITH SIGNATURE OF JUDGE

For hearing of CMA No.9683/17 (U/O 39 Rule 1 & 2)

## <u>19.06.2017</u>

Mr.HyderAli Khan, Advocate for Plaintiff. Mr. MasoodHussain Khan, Assistant Attorney General. \*-\*-\*-\*

Mr. Ameer Bakhsh Metlo, Advocate has filed Vakalatnama of Mr. Sarfaraz Ali Metlo for Commissioner Inland Revenue (Zone-IV)/ Defendant No.3.

Learned counsel for the Plaintiff argued that against Order passed under Section 172 of the Income Tax Ordinance, 2001, for the tax year 2011, the Plaintiff has already filed Appeal, which is pending adjudication. However, during pendency of Appeal, a Show Cause Notice on 19.05.2017 has been issued, in which reference of Order dated 19.05.2017 has been given, whereby, the Plaintiff was declared representative of non-resident person of M/s. Wartsila Finland OY (Defendant No.5). The learned counsel argued that against this order, appeal is already pending and unless appeal is decided, the Notice under Section 114 of the Income Tax Ordinance is totally unjustified. On instructions Mr. Ameer Bukhsh advocate submits that till decision of appeal no action shall be taken against the plaintiff.

By consent this suit is disposed of along with pending application in the following terms:-

- (a). Till the decision of the appeal by the Commissioner Inland Revenue (Appeals)/(Defendant No.2) no action shall be taken against the plaintiff for the recovery of tax demand.
- (b). It is further mutually agreed that in case the decision of appeal goes against the plaintiff at least one week time would also be available to file appeal in the Appellate Tribunal Inland Revenue and during these 07 days also no coercive action shall be taken against the plaintiff.

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