

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH, KARACHI**

**C.P.No.D-1100 of 2003**  
**C.P.No.D-1101 of 2003**

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**Date**                      **Order with signature of Judge**  
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**Present:**

**Mr. Justice Muhammad Ali Mazhar**  
**Mr. Justice Abdul Maalik Gaddi**

C.P.No.D-1100 of 2003

M/s. Kohinoor Battery Manufacturers (Pvt) Ltd.....Petitioner

V E R S U S

Federation of Pakistan & others.....Respondents

C.P.No.D-1101 of 2003

M/s. Kohinoor Soap & Detergents (Pvt) Ltd.....Petitioner

V E R S U S

Federation of Pakistan & others.....Respondents

**07.10.2017**

M/s. Abid S. Zuberi & M. Haseeb Jamali,  
Advocates for Petitioners.

Mr. Altamash Faisal Arab, Advocate for Department  
a/w Mr. Fouz Khalid Khan, Additional Commissioner,  
Zone-III, Large Taxpayers Unit, Karachi &

Mr. Abdul Wahab Sario, Assistant Commissioner,  
Zone-IV, Large Taxpayers Unit, Karachi.

Mr. M. Shoib Mirza, Assistant Attorney General.

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**Muhammad Ali Mazhar, J:** Basically the petitioners have approached this court for the quashment of notices issued under Sections 38, 40 and 40-A of the Sales Tax Act being without lawful authority and of no legal effect. The officers present in court submit that they issued the notices but they did not find out any discrepancy in the record. A clear statement has been given by them that neither any action

has been taken nor they will take any action on the basis of the notices impugned in these petitions. The counsel for the petitioners on this undertaking is satisfied. If the department has any record of the petitioners in the custody pertaining to the raid conducted in these petitions, they will return back the documents to the petitioners. The petitions are disposed of in the above terms.

Judge

Judge

Asif