

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI

C.P.No.D-1113 of 2003

Date **Order with signature of Judge**

Present:

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

Sheikh Muhammad Iqbal Allahwala.....Petitioner

V E R S U S

Federation of Pakistan & others.....Respondents

21.10.2017

Mr. Asad Khan, Associate of Mr. Khalid Jawed Khan,
Advocate a/w the Petitioner.

Mr. Abdul Mujeeb Pirzada & Syed Khalid Shah,
Advocates for Respondent No.3.

Mr. M. Shoaib Mirza, Assistant Attorney General.

Mr. Afaqe Ahmed, Deputy Commissioner Inland
Revenue-LTU-II.

Muhammad Ali Mazhar, J: The petitioner Sheikh Muhammad Iqbal Allahwala is present with Mr. Asad Khan, Associate of Mr. Khalid Jawed Khan. The petitioner in this case has sought the declaration that Sections 38 and 40A of the Sales Tax Act, 1990 are violative of Articles 18 and 25 of the Constitution. A further declaration has also been sought that search, raid and removal of documents/record by the officers of the respondent Nos.2 and 3 on 27.08.2003 from the petitioner's office was illegal, malafide and contrary to the provisions of the Sales Tax Act, 1990. On behalf of FBR, Mr. Afaqe Ahmed, Deputy Commissioner Inland Revenue-LTU-II is

present alongwith their counsel Mr. Abdul Mujeeb Pirzada, Advocate. He submits that after raid no action was taken against the petitioner which fact has been confirmed by the petitioner present in court. The officer further submits that no action is required to be taken by the department on the basis of raid conducted on 27.08.2003. He further submits that if some documents are lying with the department, the same will be returned back to the petitioner. The petitioner is satisfied on this statement. In view of the above, this petition is disposed of accordingly.

Judge

Judge

Asif