ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI

C.P.No.D-1102 of 2003

Date Order with signature of Judge

Present:

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

M/s. Kohinoor Chemical Company (Pvt) Ltd.....Petitioner

VERSUS

Federation of Pakistan & others......Respondents

21.10.2017

Mr. Zaeem Haider, Associate of Mr. Abid S. Zuberi, Advocate for the Petitioner a/w S.M. Naseem Allawala, Managing Director of Petitioner Company.
Mr. Abdul Mujeeb Pirzada & Syed Khalid Shah, Advocates for Respondent No.4.
Mr. M. Shoaib Mirza, Assistant Attorney General.
Mr. Afaque Ahmed, Deputy Commissioner Inland Revenue-LTU-II.

Muhammad Ali Mazhar, J: The petitioner has prayed for the declaration that the raid and search conducted by the respondent No.4 at the petitioner's premises for the seizure of documents and records was contrary to Sections 38, 40 and 40-A of the Sales Tax Act. They have also entreated for the declaration that the raid was ultra vires to the Articles 4, 14, 18 and 23 of the Constitution of Islamic Republic of Pakistan. They have prayed for the quashment of notices dated 27.08.2003 issued by the respondent No.4. Today, Mr. Afaque Ahmed, Deputy Commissioner Inland Revenue-LTU-II has given a clear statement that after conducting the

raid, documents were returned back to the petitioner and no action was taken against the petitioner which fact has also been confirmed by S.M. Naseem Allawala, Managing Director of the petitioner company. The petition is disposed of on the statement that the department has neither taken any action nor any action against the petitioner is pending on the basis of raid conducted on 27.8.2003.

Judge

Judge

<u>Asif</u>