

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
Suit No. 2221 of 2017

Date	Order with signature of Judge
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For hearing of CMA No.14447/2017

09.11.2017

M/s. Mushtaq Hussain Qazi and Ghazala Rafiq advocates for the plaintiff.

Syed Mohsin Imam advocate for the Tax Department.

Mr. Riaz Munir advocate holding brief for Agha Faisal advocate for the K-Electric.

Zeeshan-ur-Rehman, Deputy General Manager (Tax), K-Electric.

Najmuddin Shaikh, Deputy General Manager (Billing) (IBC Deference), K-Electric.

The grievance of the plaintiff in this case is that despite having NTN under the Income Tax Ordinance, 2001 and Registration under the Sales Tax Act, 1990, the defendant No.2 has arbitrarily charged further Sales Tax in terms of sub-Section (1A) of the Sales Tax Act, 1990 and extra sales Tax under Chapter IVA of the Special Procedure Rules on electricity bills which is only recoverable from the person who is not registered under the Sale Tax Act, 1990. In order to clarify the position, the court on last date asked learned counsel for the K-Electric to call concerned person from their billing department.

Today, Zeeshan-ur-Rehman, Deputy General Manager (Tax) and Najmuddin Shaikh, Deputy General Manager (Billing) are present and they categorically stated that earlier NTN and SRTN of the plaintiff were not available in their billing

data/record nor any such application for updating NTN and STRN was moved by the plaintiff. However, they have updated the status and since July, 2017 they are not making any collection of extra tax and further tax from the plaintiff on electricity bills. Learned counsel for the plaintiff is satisfied with this statement but he argued that for the amount they have already collected, the K-Electric is liable to provide paid tax challan to the plaintiff so that they may claim the refund from the Sales Tax Department through proper channel. In response, the officers present in court submit that they can issue a certificate for the entire amount so far collected through electricity bills in absence of the NTN and STRN and that certificate may be placed by the plaintiff to the concerned department for the refund, if any, in accordance with law. To this statement, Syed Mohsin Imam learned advocate for the Tax Department has also no objection. Let this certificate be issued within a week to the plaintiff or their duly authorized representative that can be placed to the concerned department of defendant No.3 as evidence. The learned counsel for the plaintiff states that application for refund has already been moved to the concerned department where the matter of refund will be pursued. With this order, the suit is disposed of by consent along with pending applications in the above terms.

JUDGE