

**ORDER SHEET**

IN THE HIGH COURT OF SINDH AT KARACHI

**C.P. No.D-757 of 2003**  
**C.P. No.D-1245 of 2003**

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Date Order with signature(s) of Judge(s)

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**Present:**

**Muhammad Ali Mazhar, J.**  
**Abdul Maalik Gaddi, J.**

**C.P. No.D-757 of 2003**

M/s. Muslim Commercial Bank Ltd. ....

Petitioner

Versus

The Authorized Officer,  
Collectorate of Sales Tax Excise  
(West), Office of the Assistant  
Collector (Audit-V),  
Government of Pakistan,  
& another

.....

Respondents

\*\*&\*\*

**C.P. No.D-1245 of 2003**

M/s. Muslim Commercial Bank Ltd. ....

Petitioner

Versus

The Assistant Collector,  
Collectorate of Sales Tax &  
Central Excise (Enforcement)  
& 2 others

.....

Respondents

**01<sup>st</sup> February, 2017.**

Mr. Jamal Qureshi Advocate holds brief for Mr. Rizwan Ahmed Siddiqui, Advocate for the Petitioner.  
Mr. Asim Mansoor Khan DAG.

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**Muhammad Ali Mazhar, J.** In both petitions, the petitioner is Muslim Commercial Bank Limited. C.P. No.D-757 of 2003 has been brought to challenge the letter dated 16.05.2003 and 19.05.2003 issued by the Authorized Officer of Collectorate of Sales Tax and Central Excise (West), office of the Assistant Collector (Audit-V),

Government of Pakistan directing the petitioner to provide requisite information in relation to the account and transactions of M/s. Sunrise Trading Company and other information was called under Section 38(3) of the Sales Tax Act, 1990. Whereas, in C.P. No.D-1245 of 2003, summons were issued under Section 37 of the Sales Tax Act, 1990 by the Assistant Collector, Investigative Audit Division, Collectorate of Sales Tax and Excise (Enforcement) Karachi, Government of Pakistan for calling some information regarding travelers cheques as the Collectorate was investigating the case of tax fraud in which sales proceeds were remitted through traveler cheques and huge amount of tax was evaded.

2. The notices in both cases were issued under the provisions of Sales Tax Act but the petitioner has raised ground that no powers were vested in the said respondents to direct the petitioner to supply requisite information for their accounts holders under Section 37 of the Sales Tax Act, 1990. It is further stated in the memo of petition that respondent No.1 misused his powers and provisions of Banking Companies Ordinance, 1962 as amended in 1997 will prevail on the Sales Tax Act, 1990.

3. These petitions are pending since 2003. On last date of hearing, Mr. Rizwan Ahmed Siddiqui, learned counsel for the petitioner appeared and requested for time to seek instructions from the petitioner as to whether they are still interested to pursue these petitions or not. On his request, we adjourned the cases for today. Now Mr. Jamal Qureshi Advocate, associates of Mr. Rizwan Ahmed Siddiqui, Advocate submits that Mr. Rizwan Ahmed Siddiqui, Advocate is busy before Hon'ble Supreme Court of Pakistan but he has instructed him to plead no instructions, as according to him,

despite making efforts, concerned person of the petitioner could not be contacted.

4. Since the learned counsel for the petitioner pleads no instructions. Both the petitions are dismissed accordingly.

JUDGE

JUDGE

*Faizan/PA\**