

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI  
C.P. No.D-2743 of 2016

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Date	Order with signature of Judge
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Hearing / Priority Case:

1. For hearing of CMA No.8118/2017.
2. For hearing of CMA No.13158/2016.
3. For hearing of Main Case.

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**15<sup>th</sup> May, 2018**

Mr. Sikander Khan, Advocate for Petitioner.

Mr. Abdul Wasey Khan Karar, D.A.G.

Mr. Kafeel Ahmed Abbasi, Advocate for Respondent/Tax Department.

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Learned counsel for the respondent / Tax Department submits that admittedly the appeal of the petitioner is pending before the Appellate Tribunal Inland Revenue. He further submits that on 12.05.2016 recovery notice was issued under section 48 of the Sales Tax Act, 1990 for outstanding demand of sales tax to the petitioner, whereas, on 17.05.2016 a notice was written by the Officer Inland Revenue, Enforcement & Collection Unit-04, Zone-IV, RTO-III, Karachi to the President/Chief Executive Officer, Habib Metropolitan Bank Limited, under section 38B and 48 of the Sales Tax Act, 1990 for attachment of accounts. Learned counsel further submits that on 26.05.2016 Pay Order was issued by the Bank which was deposited in the Government exchequer on 31.05.2016. He further argued that there was a partial recovery made by the FBR.

However, on 01.06.2016 this Court passed an order that till the next date, the impugned order and the recovery proceedings are suspended. Learned counsel for the Tax Department submits that after passing interim order by this Court, no recovery has been effected from the petitioner, which fact has been confirmed by the petitioner's counsel.

Learned counsel for the Tax Department proposed that during pendency of appeal before the Appellate Tribunal Inland Revenue, no

coercive action shall be taken by the department against the petitioner. Learned counsel for the petitioner conceded to such proposal, however, submits that in case appellate order goes against the petitioner, the respondents shall not enforce the recovery of impugned demand for another period of seven days from the date of receipt of such order to enable the petitioner to seek further remedy in accordance with law. Learned counsel for Tax Department has no objection. The petition is disposed of accordingly.

**J U D G E**

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