

ORDER SHEET
HIGH COURT OF SINDH, KARACHI

C.P. No.D-4319 of 2018

Date	Order with signature of Judge
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Present

Mr. Justice Muhammad Ali Mazhar.

Mr. Justice Agha Faisal.

M/s. Manzoor Sons.....Petitioner

Versus

Federation of Pakistan & othersRespondents

Date of hearing 07.12.2018

Mr. Ahmed Ali Hussain advocate for the petitioner.

Dr. Shah Nawaz advocate holding brief for Mr. Amjad Javed Hashmi advocate for the respondents.

Mr. Muhammad Ahmed, Assistant Attorney General.

Muhammad Ali Mazhar, J: The petitioner has sought the declaration that show cause notice dated 23.04.2018 issued under Section 21(2) of the Sales Tax Act, 1990 read with Rule 12(b) of Sales Tax Rules, 2006 including order dated 25.04.2018 suspending the sales tax registration of the petitioner are completely without jurisdiction and unconstitutional.

2. Learned counsel for the petitioner referred to the judgment passed by one of us (Muhammad Ali Mazhar.J) in the case of Messrs Inbox Business Technologies Ltd vs. Pakistan Through Secretary Revenue Division (2018 PTD 621) and requests that this petition may be disposed of in terms of

paragraph No.19 of the aforesaid judgment which is reproduced as under:-

“19. In the wake of above discussion, the suspension order dated 17.10.2017 passed by Commissioner Inland Revenue is set-aside. However, the proceedings if any commenced with regard to blacklisting may continue and after providing ample opportunity of hearing, the order may be passed by the competent authority. In case of any adverse order, the plaintiff may seek appropriate remedy provided under the provisions of Sales Tax Act, 1990. The application is disposed of accordingly.”

3. Learned counsel for the Tax Department on instructions also referred to the same judgment and he agrees that this petition may be disposed of in the same terms.

4. As a result of above discussion and with the consent of both the learned counsel, this petition is disposed of with the directions that the suspension order issued for sales tax registration of the petitioner is set-aside, however, the proceedings, if any, commenced with regard to blacklisting may continue and after providing ample opportunity of hearing, the order may be passed by the competent authority. In case of any adverse order, the petitioner may seek appropriate remedy provided under the provisions of Sales Tax Act, 1990.

JUDGE

JUDGE