ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

C.P. No.D-5606 of 2018

Date	Order with signature of Judge

Priority Case:

1. For hearing of CMA No.24284/2018.
2. For hearing of main case.

10.10.2018

Mr. Nadeem Yaseen, Advocate for Petitioner.

Mr. Saifullah, Asst. Advocate-General Sindh alongwith Syed Zain-ul-Abedin Deputy Commissioner SRB.

Mr. Ghulam Murtaza Korai, Advocate for Respondent.

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While confronted as to maintainability of instant petition, which has been filed upon issuance of show-cause notice dated 10.04.2018 by the Assistant Commissioner (Unit-1), Sindh Revenue Board particularly in view of the judgment of this Court on the subject controversy in the case of *Messrs Safe Life (Pvt.) Limited vs. Federation of Pakistan and others (2015 PTD 1555)*, learned counsel for the petitioner submits that petitioner will be satisfied and will not press instant petition, provided that respondents may be directed to conduct themselves strictly in accordance with law and not to include the entire services which the petitioner provides in other provinces, whereas, according to learned counsel, sales tax has been paid by the petitioner on such services provided in Provinces other than Province of Sindh, as per respective Acts to the Provincial Governments.

Accordingly, instant petition is dismissed as not pressed alongwith listed application. However, petitioner may submit response to the impugned show-cause notice by raising all such factual and legal pleas, which shall be considered by the respondent in accordance with law and, thereafter, complete opportunity of being heard may be provided to the petitioner, whereas, before passing any final adverse order, relevant provision of Sindh Sales Tax on Services Act, 2011 and the judgment(s) of the Superior Court, if any, in respect of the subject controversy shall be taken into consideration, and appropriate order may be passed in accordance with law.

J U D G E

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Farhan/PS