

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P. No.D-7945 of 2018.

Order with signature of Judge

Before: **Muhammad Ali Mazhar and Agha Faisal, JJ.**

Khalid Ahmed
Vs.
Federation of Pakistan & Ors.

29.01.2019

Mr. Sohail Muzaffar, Advocate for the petitioner.
Mr. Kafeel Ahmed Abbasi, Advocate for respondents Tax Department.

Mohammad Ali Mazhar J.- the petitioner has sought declaration that the respondent No.2 had no reason or excuse to block Sales Tax Registration and NTN of the petitioner as the petitioner has not violated any provision of Sales Tax Act, 1990 or Customs Act, 1969.

Mr. Kafeel Ahmed Abbasi, learned counsel appearing for Tax Department referred to the case of *Messrs INBOX BUSINESS TECHNOLOGIES LTD. through Chief Investment Officer Vs. Pakistan through Secretary Revenue Division and 2 others* (2018 PTD 621) and submits that this petition may be disposed of in terms of paragraph 19 of the Inbox Judgment. Learned counsel for the petitioner is also of the same view. Paragraph 19 of the above judgment is reproduced as under:-

“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.”

By consent, the matter is taken up for hearing and the petition is disposed of in terms of paragraph 19 of the aforesaid judgment. The Department is directed to immediately restore the Sale Tax Registration of the Petitioners and so far as the proceedings, if any, commenced for blacklisting that may be continued in accordance with law and in case of any adverse order the petitioners may seek appropriate remedy in accordance with law.

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