

ORDER SHEET
IN THE HIGH COURT OF SINDH KARACHI

C.P. No. D-1247 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGES
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Before:-

Mr. Justice Muhammad Ali Mazhar
Mr. Justice Agha Faisal

M/s Dura Pack Petitioner

Versus

Province of Sindh and others Respondents

Hearing/Priority.

1. For hearing of CMA No. 6521 of 2017.

2. For hearing of Main Case.

Date of hearing: 25.02.2019

Mr. Aqeel Ahmed Khan, Advocate for the Petitioner.
Mr. Kafeel Ahmed Abbasi, Advocate for Tax Department.
Mr. Ishrat Zahid Alvi, Assistant Attorney General.

Muhammad Ali Mazhar, J: The petitioner has approached this court through its proprietor for the directions against the respondents to restore the Sales Tax Registration of the petitioner with immediate effect in compliance of Rule 12(b)(iii) of Sales Tax Rules, 2006 read with Section 21 of the Sales Tax, 1990. The suspension order passed by the Commissioner Inland Revenue in the case of the petitioner is available at page-35, which shows that vide order dated 14.06.2016 the Sales Tax Registration of the petitioner was suspended. Learned counsel for the petitioner has referred to Rule 12 of the Sales Tax Rules, 2006 with regard to blacklisting and pointed out that under the said Rules, it is clearly provided that if the order of blacklisting is not issued within ninety

days, the suspension of the registered person shall become *void ab-initio*. At this juncture, learned counsel himself pointed out page-65, which is a letter issued by Officer Inland Revenue, Units-14, Zone-IV, RTO-III, Karachi, in which it is clearly stated in the concluding paragraph that since the registered person has paid the outstanding sales tax dues amounting to Rs.121,693/-, therefore, the registration may be restored. The similar amount is mentioned in the show cause notice. Learned counsel for the Tax Department submits that since the petitioner has already paid the demand of sales tax, therefore, there is no question to remain suspended the Sales Tax Registration which has already been restored. Learned counsel for the petitioner submits that it was restored after the interim order passed by this court on 27.04.2017. Be that as it may, the Sales Tax Registration has already been restored and the counsel for the Tax Department has also given clear statement that liability has been paid, therefore, in our view the petition has served its purpose, which is disposed of accordingly.

JUDGE

JUDGE

*SHUIBAN/PA**

