

ORDER SHEET
HIGH COURT OF SINDH, KARACHI

C.P. No.D-3771 of 2018

Date	Order with signature of Judge
-------------	--------------------------------------

Present

Mr. Justice Muhammad Ali Mazhar.

Mr. Justice Agha Faisal.

Fazaia Housing Scheme Karachi.....Petitioner

Versus

Federation of Pakistan & others.....Respondents

Date of hearing 26.03.2019

Mr. Abdul Raheem Lakhani advocate for the petitioner.

Mr. Kafeel Ahmed Abbasi advocate for the Tax Department.

Muhammad Ali Mazhar, J: The petitioner had applied for their de-registration under Section 21 of the Sales Tax Act, 1990 read with Rule 11 of the Sales Tax Rules, 2006. The application was considered by the Commissioner and on 27.03.2018 the petitioner was informed by the Ansir Ali Khan, Staff Officer (Judicial) that their request for deregistration was examined after conducting procedural deregistration audit but their request cannot be entertained and the reasons are mentioned in the impugned letter dated 27.03.2018.

2. Mr. Kafeel Ahmed Abbasi, learned counsel for the Tax Department referred to the comments and argued that this order was appealable under Section 45-B of the Sales Tax Act in which any person other than the Sales Tax Department, aggrieved by any decision or order passed under sections 10,

11, 25, 36, or 66, by an officer of Inland Revenue may, within thirty days of the date of receipt of such decision or order, prefer appeal to the Commissioner Inland Revenue (Appeals).

3. On the contrary, learned counsel for the petitioner argued that the order of the commissioner was not communicated but the Staff Officer (Judicial) has communicated that the request for deregistration was considered by the commissioner and declined.

4. We have also examined Section 21 of the Sales Tax Act, 1990 in which the Board or any other officer authorized may subject to the rules may deregister a registered person and Rule 11 of the Sales Tax Rules, 2006 is also germane to the deregistration in which it is provided that every registered person who ceases to carry on his business or whose supplies become exempt from tax, or who ceases to remain registered shall apply to the Commissioner Inland Revenue for cancellation of his registration and Commissioner on such application may issue order of deregistration or cancellation of the registration of such person from such date as may be specified, but not later than ninety days from the date of such application. Learned counsel for the Tax Department further argued that it is not the case that the Commissioner has not passed any order but only the order was communicated by the Judicial Officer Staff. Petition is disposed of with the directions to the Commissioner Inland Revenue Zone-III, RTO-III, Karachi to supply copy of the order passed by the Commissioner in this case within fifteen (15) days to

petitioner, thereafter, the petitioner may file appeal in accordance with law.

JUDGE

JUDGE

Aadil Arab