

**ORDER SHEET**  
**HIGH COURT OF SINDH, KARACHI**

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C.P. No.D-7634 of 2018

Date	Order with signature of Judge
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**Present**

**Mr. Justice Muhammad Ali Mazhar.**

**Mr. Justice Agha Faisal.**

M/s. Shaheer Textile .....Petitioner

Versus

Federation of Pakistan & another.....Respondents

**Date of hearing 27.03.2019**

Mr. Aqeel Ahmed Khan advocate for the petitioner.

Mr. Kafeel Ahmed Abbasi advocate for the Tax Department.

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**Muhammad Ali Mazhar, J:** The petitioner has sought declaration that Rule 12(a)(i) and (ii) of the Sales Tax Rules, 2006 are violative of Article 10A, 4 and 25 and also ultravires the Constitution of Pakistan, 1973. The petitioner has further prayed for declaration that suspension of the petitioner's Sales Tax Registration is unjustified, illegal and unconstitutional, therefore, the directions have been sought against the respondents to immediately restore the Sale Tax Registration of the petitioner.

2. Learned counsel for the petitioner himself pointed out that similar controversy has been dealt with in Suit No.2275 of 2018 in the case of *Messrs INBOX BUSINESS TECHNOLOGIES LTD. through Chief Investment Officer Vs. Pakistan through Secretary Revenue Division and 2 others*

which is reported in 2018 PTD 621 and requests that this petition may be disposed of in terms of paragraph 19 of the Inbox Judgment.

3. Learned counsel for the Tax Department has also relied on the same judgment and he has no objection to this proposal.

4. 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.”**

5. In view of the above, this petition is disposed of and the Department is directed to immediately restore the Sale Tax Registration of the Petitioner 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 petitioner may seek appropriate remedy provided under the Sale Tax Act, 1990.

JUDGE

JUDGE