

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI**

C.P. No.D-5335 of 2014

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
------	----------------------------------

Present:

Mr. Justice Muhammad Ali Mazhar
Mr. Justice Agha Faisal

Atlas Honda Limited.....Petitioner

Versus

Federation of Pakistan & Others.....Respondents

1. For hearing of CMA No.28157/2014.
2. For hearing of main case.

09.05.2019

Mr. Ali Almani, advocate, for the petitioner.
Mr. Kafeel Ahmed Abbasi, D.A.G.

Muhammad Ali Mazhar, J.: Petitioner has sought declaration that the respondent No.3 cannot select a taxpayer for an audit under Section 25 of the Sales Tax Act 1990 and Section 46 of the Federal Excise Act 2005. Further declarations have been sought that Section 25(2) of the Sales Tax Act 1990 and Section 46(1) of the Federal Excise Act 2005 are ex facie discriminatory and unconstitutional. Learned counsel for the petitioner has placed on record a copy of the order dated 12.11.2018 passed by this same bench in CP No.D-6019 of 2014 wherein while giving reference to another judgment passed in the case of Messrs Pfizer Pakistan Limited versus Deputy Commissioner and others (2016 PTD 1429) disposed of the case. Therefore, the learned counsel is satisfied and request for same treatment. So far as the suspension of the sales tax registration is concerned he has cited judgment passed by one of us (Muhammad Ali Mazhar, J.) in the case of Messrs Inbox Business Technologies Ltd. Versus Pakistan through Secretary Revenue Division and others (2018 PTD 621). He pointed out prayer clause IV in which declaration has been sought to set out the parameters for the word “satisfaction” of the Commissioner under Section 21(1) of the Act, 1990, that has already been discussed in detail in the case of Messrs Inbox Business Technologies Ltd. After arguing at some length he requests that this petition may be disposed of in terms

of Messrs Inbox Business Technologies Ltd judgment. Mr. Kafeel Ahmed Abbasi has no objection.

2. By consent the order of suspension of registration of sales tax registration passed by Commissioner Inland Revenue Zone-IV, Large Taxpayers Unit, Karachi, is set aside. However, proceedings, if any, may be taken in accordance with law. The petition is disposed of accordingly.

JUDGE

JUDGE

