

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

C.P. No. D-2050 of 2013

DATE	ORDER WITH SIGNATURE OF JUDGES
------	--------------------------------

Present  
**Mr. Justice Muhammad Ali Mazhar.**  
**Mr. Justice Adnan Iqbal Chaudhry.**

M/s. Spatco's ..... Petitioner

Versus

Federation of Pakistan & others..... Respondents

Hearing / Priority Cases.  
1. For hearing of Main Case.  
2. For hearing of Misc. No. 4723 of 2014.  
3. For hearing of Misc. No. 10687 of 2013.

**Date of hearing: 28.09.2018**

Mr. Amjad Javed Hashmi, Advocate for the Petitioner.  
Mr. Kafeel Ahmed Abbasi, Advocate for the Respondents.

\*\*\*\*\*

**Muhammad Ali Mazhar, J:** Basically the grievance of the petitioner is that in the order dated 27.04.2013 the Commissioner-IR while suspending the Sale Tax Registration used the word "Red Alert". The learned counsel argued that there is no term used under Sales Tax Act. This petition was filed in the year 2013. Mr. Kafeel Ahmed Abbasi, counsel for the Tax Department submit that no such word is being used by the Sales Tax authorities in recent suspension orders. When we asked the question to the learned counsel for the petitioner whether the suspension of the Sales Tax Registration is still in force, he categorically submits that the order passed by the Sale Tax authorities was challenged and according to his knowledge the order was passed in favour of the petitioner. Since the counsel

for the Tax Department has clearly stated that the word “Red Alert” is not being used which is basically under challenge and so far as other matters are concerned the petitioner has already availed the remedies provided in hierarchy of the Sales Tax. The petitioner counsel submits that the petitioner is entitled for the refund for which the petitioner may apply to the competent authority and the application shall be decided in accordance with the law. In view of the above statement, this petition is disposed of alongwith pending application(s) accordingly.

**JUDGE**

**JUDGE**

*SHUIBAN/PA\**

