

**ORDER SHEET**  
IN THE HIGH COURT OF SINDH KARACHI  
C.P. No. D-7959 of 2015  
C.P. No. D-70 of 2016  
C.P. No. D-411 of 2016

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DATE	ORDER WITH SIGNATURE OF JUDGES
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**Present**

**Mr. Justice Muhammad Ali Mazhar.**

**Mr. Justice Adnan Iqbal Chaudhry.**

**01.10.2018**

**Mr. Iftikhar Hussain, Advocate for the Petitioners**  
**M/s. Kafeel Ahmed Abbasi and Ms. Masooda Siraj, advocates for the**  
**Tax Department**

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**Muhammad Ali Mazhar, J:** Basically in these petitions, petitioners had challenged their suspension of Sales Tax Registration. The issue of suspension of Sales Tax Registration was taken up in Suit No. 2275/2017 in which a detailed order has already been passed, which is reported in 2018 PTD 621 (Messers Inbox Business Technologies Ltd through Chief Investment Officer versus Pakistan Through Secretary Revenue Division and 2 others).

Learned Counsel for the tax department relied upon this judgment and submits that in the light of above findings, all the petitions may be disposed of. The concluding paragraph-19 of the above judgment is reproduced as under:-

*“19. 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.”*

Learned Counsel for the petitioners also relied upon the same judgment and requests for disposal of the above petitions in the same terms. At this juncture, learned Counsel for the petitioners submits that

the petitioners for the release of their consignments deposited the cheques equivalent to the differential amount to the concerned Collectorates. The learned counsel for the Tax Department submits that matter will be adjudicated by the competent authority and if the plea taken by the petitioners is sustained, the cheques will be returned back or in case of any adverse order passed against the petitioners, they may ample right to avail appropriate remedy under the hierarchy provided in Sales Tax Act, 1990.

The learned counsel for the petitioners agreed to above proposal.

All these petitions are disposed of in the above terms.

**JUDGE**

*Faisal Mumtaz/PS*

**JUDGE**