

ORDER SHEET
HIGH COURT OF SINDH, KARACHI

C.P. No.D-2491 of 2018

Date	Order with signature of Judge
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Present

Mr. Justice Muhammad Ali Mazhar.

Mr. Justice Adnan Iqbal Chaudhry.

M/s. Haji Adam SonsPetitioner

Versus

Federation of Pakistan & others.....Respondents

Date of hearing 10.10.2018

Mr. Arshad Hussain advocate for the petitioner.

Mr. Kafeel Ahmed Abbasi advocate for the respondent No.1

Mr. Shoaib Mirza, Assistant Attorney General.

Muhammad Ali Mazhar, J: Petitioner has challenged the suspension of sales tax registration being illegal, mala fide and without jurisdiction. Learned counsel for the petitioner as well as Tax Department both have referred to the judgment of Messrs Inbox Business Technologies Ltd. vs. Pakistan through Secretary Revenue Divisions and others reported in 2018 PTD 621. The relevant paragraph of the 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. The application is disposed of accordingly.”

2. We are of the view that the matter is pending before the competent authority to decide whether the petitioner is liable to be blacklisted or not and in case the petitioner finds out any deficiency or non-clarity in the allegation of the show cause, they may raise all such grounds before the competent authority while replying the show cause notice and the authority would be obligated to consider and pass appropriate order in accordance with the law after providing opportunity of hearing to the petitioner. In view of the above, this petition is disposed of in terms of paragraph 19 of the judgment passed in the case of Messrs Inbox Business Technologies Ltd. reported in 2018 PTD 621. Pending application is also disposed of.

JUDGE

JUDGE

Aadil Arab