

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

C.P. No.D-65 of 2018  
C.P. No.D-207 of 2018  
C.P. No.D-639 of 2018  
C.P. No.D-1896 of 2018  
C.P. No.D-6846 of 2018

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Order with signature of Judge

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**C.P. No.D-65 of 2018**

M/s Prime Plastics (Pvt.) Limited  
Vs.  
Federation of Pakistan & another

**C.P. No.D-207 of 2018**

M/s BPL Enterprises  
Vs.  
Federation of Pakistan & another

**C.P. No.D-639 of 2018**

M/s Al-Rehan Textile  
Vs.  
Federation of Pakistan & another

**C.P. No.D-1896 of 2018**

M/s Faheem Enterprises  
Vs.  
Federation of Pakistan & another

**C.P. No.D-6846 of 2018**

M/s Gull Metals (Pvt.) Ltd.  
Vs.  
Federation of Pakistan & another

**30.10.2018**

**Mr. Aqeel Ahmed Khan, Advocate for the Petitioners.**

**Mr. Kafeel Ahmed Abbasi, Advocate for respondent Tax Department in C.P. No.D-639 of 2018.**

**Mr. Mohammad Taseer Khan, Advocate for respondent in C.P. No.D-1896 of 2018.**

**Mr. Amir Bux Metlo, Advocate for respondent Department in C.P. No.D-6846 of 2018.**

**Mr. Mohammad Zahid Khan, Assistant Attorney General.**

In all aforesaid petitions, the petitioners have 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 ultra vires the

Constitution of Pakistan, 1973. They have further prayed for declaration that suspension of the petitioners' 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 petitioners. 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 these petitions may be disposed of in terms of paragraph 19 of the Inbox Judgment.

Learned counsel for the Tax Department have also relied on the same judgment and they have no objection to this proposal.

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.”*

In view of the above, these petitions are disposed of and the Department is directed to immediately restore the Sale Tax Registration of the Petitioners 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 petitioners may seek appropriate remedy provided under the Sale Tax Act, 1990. Office is directed to place copy of this order in the above connected petitions.

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