

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
**C. P. NO. D-2516 / 2016**

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Date	Order with signature of Judge
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**PRIORITY.**

- 1) For hearing of CMA No. 10266/2016.
- 2) For hearing of main case.

**20.10.2020.**

Mr. Ahmed Hussain Advocate for Petitioner.  
Mr. Muhammad Ahmar Assistant Attorney General.  
Mr. Amjad Javed Hashmi Advocate for Respondent  
is reported to be out of station.

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In this matter the Petitioner has impugned selection for audit under Section 72-B of the Sales Tax Act, 1990; however, the Hon'ble Supreme Court in the case reported as ***Commissioner of Inland Revenue, Sialkot and others V. Messrs Allah Din Steel and Rolling Mills and others (2018 SCMR 1328)***, has decided the controversy to the effect that such selection is not per-se illegal and therefore, for all legal purposes this Petition has served its purpose; however, while doing so at Para 22 the Hon'ble Supreme Court has given certain directions to the Department.

In the circumstances, instant Petition is dismissed in view of the Judgment of the Hon'ble Supreme Court as above, whereas, Department to follow the said judgment in letter and spirit.

**J U D G E**

**J U D G E**

Arshad/