

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

C.P. No.D-7055 of 2017

M/s Mumtaz & Minerals
Versus
The Chief Commissioner IR & others

Date	Order with signature of Judge
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1. For hearing of CMA 29243/17
2. For hearing of main case

Dated: 04.11.2021

Mr. M. Faheem Bhayo for petitioner.
Mr. Kafeel Ahmed Abbasi for respondent.
Mr. Hussain Bohra, Assistant Attorney General.

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Learned counsel for petitioner submits that the only question involve in this petition is identical to the one involved in CP No.D-8101 of 2017 which after taking in consideration all such reasoning and queries was disposed on the basis of paragraph 7, which is reproduced as under:-

“7. It is for these reasons we, through our Order dated 12.09.2019 allowed these petitions in the following terms:-

- i. Rule 12(a)(i) of the Sales Tax Rules, 2006, to the extent it gives authority to the Commissioner to suspend the sales tax registration of a registered person “without prior notice”, is hereby declared to be ultra vires to the Constitution, violative of principles of natural justice and in excess of authority vested under Section 21(2) of the Sales Tax Act, 1990;*
- ii. All the orders of suspension of Sales Tax Registration issued to the petitioners in violation of express provisions of Section 21(2), which requires the satisfaction of the Commissioner and only to be made where a registered person is found to have issued fake invoice, or has otherwise committed tax fraud, without confronting the registered person with such reason in writing, is declared to be without lawful authority and of no legal effect; and*
- iii. All the order(s) of suspension of Sales Tax Registration, wherein, Show Cause Notice(s) under*

Section 21(2) has not been issued within seven days therefrom, and/or no order of blacklisting has been passed within ninety days of issuance of the notice of hearing, the suspension of Sales Tax Registration becomes void-ab-initio, accordingly their Sales Tax Registration stands restored.”

Hence, this petition is disposed of, along with listed application, on the same reasoning and rational and the conclusion shall apply mutatis mutandis to the instant petition.

Judge

Judge