

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

C.P No.D-4088 OF 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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Priority

1. For hearing of CMA No.20194/2016.
2. For hearing of Main Case.

04.11.2020

Mr. Gibran Pirzada, advocate for the petitioner.
Mr. Muhammad Aqeel Qureshi, Advocate for respondent
Mr. Kafeel Ahmed Abbasi, Deputy Attorney General.

Through this petition, the petitioner has sought restraining order against the Inland Revenue Department in respect of the impugned demand notice on the ground that after passing of final assessment order on 29.6.2016, an appeal has been preferred before the Commissioner Inland Revenue; however, as stated, his office was vacant, whereas recovery proceedings were initiated and the instant petition was filed and ad-interim order was obtained restraining the respondents from taking any coercive action against the petitioner in respect of the impugned demand notice.

We have perused the record with the assistance of the learned counsel for the parties and are of the view that this petition cannot be kept pending and ought to be disposed of with directions to the Commissioner Inland Revenue, whose office, as informed is now functional.

In view of the above, this petition is disposed of by directing the Commissioner Inland Revenue, to decide the pending appeal of the petitioner in respect of final assessment order against impugned demand notice preferably within 30 days from the date of this order and during such period the respondent shall not initiate any recovery proceedings against the petitioner.

With these observations instant petition stands disposed of.

JUDGE

JUDGE