

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI  
Suit No. 501 of 2021

Date	Order with Signature(s) of Judge(s)
------	-------------------------------------

1. For orders on C.M.A. No. 4186/2021.
2. For orders on C.M.A. No. 4142/2021.

05.03.2021

-----  
Mr. Qazi Umair Ali, Advocate for plaintiff.  
-----

1. Urgency application is granted.
  
2. Through instant suit the plaintiff has impugned two notices both dated 26<sup>th</sup> February, 2021, issued to it by the Commissioner-IR in respect of audit under Section 25 of the Sales Tax Act, 1990 for the period from 01.04.2017 to 31.03.2018 and 01.04.2018 to 31.03.2020 (*copies whereof are available as annexures "B" and "B/1" at pages 29 & 31 of the memo of plaint*).

Learned counsel for the plaintiff contends that the controversy with regard to issuance of such notices is already subject matter of various cases pending adjudication before this Court including one bearing Suit No. 850 of 2020 (Dewan Sugar Mills Limited v. Federation of Pakistan and others), wherein this Court, while recording the contention of learned counsel for the plaintiff in the said suit that the defendants have to give reasons for selection of a case for an audit in view of dictum laid down by this Court in the case of Indus Motor Company Limited though Authorized Officer and others v. Federation of Pakistan through Secretary Finance and others (2020 PTD 297), passed and interim order. Learned counsel further contends that since the case of the present plaintiff is identical to that of Dewan Sugar Mills Limited referred to above, plaintiff is also entitled for the same interim relief.

Let notice be issued to the defendants by all modes except publication as well as D.A.G. for 24.03.2021. Meanwhile defendants are restrained from taking any adverse action against the plaintiff in this suit, till the next date of hearing.

Athar Zai

JUDGE