

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

C.P. No.S-249 and 250 of 2021

Bank Al-Habib Limited  
Versus  
Fayz-e-Husayni Trust & others

Date	Order with signature of Judge
------	-------------------------------

1. For orders on CMA 1661/21
2. For orders on office objections No.18 and 27 as at 'A'
3. For orders on CMA 1662/21
4. For hearing of main case.
5. For orders on CMA 1663/21

**Dated: 22.03.2021**

Mr. Behzad Haider for petitioner.

-.-.-

Petitioner has filed these petitions against concurrent findings of two Courts below. The period of default is alleged from July 2017 onwards. The rent is claimed to have not been paid on account of non-availability/furnishing/rendering of tax exemption certificates by landlord. It is case of the petitioner that since last 21 years they have been paying rent without default however it was being paid only after receipt of tax exemption certificate from the landlord. Learned counsel submits that for the subject period no tax exemption certificates were issued and hence they wrote several letters to the landlord/respondent No.1 for providing such certificate however all in vain. Thus, since the tax exemption certificates were not provided, petitioner withheld the entire rent of the subject period. Learned counsel submits that since it is long standing practice therefore petitioner was under the impression that entire rent would be paid in one go once exemption certificate is provided.

I have heard the learned counsel and perused the material available on record.

Non-providing of exemption certificate does not absolve the tenant/petitioner from payment of rent. At the most petitioner could have deducted and deposited the required amount which is to be paid towards its tax liability with the treasury and could have handed over rest of the amount to the landlord, however but it failed to do so and hence default has been committed. There is nothing under the law that could enabled the tenant to withhold the rent after deduction of tax liability.

However, at this stage learned counsel has pointed out that it is a matter of fact that petitioner is in occupation of the subject tenements since last 21 years and hence request is made by him to provide petitioner a reasonable time to vacate and/or handover the demised premises to the landlord/respondent No.1. In the circumstances, I deem it appropriate that although no case of interference is made out and no indulgence is required hence both the petitions are dismissed along with listed application, however, since petitioner remained in occupation of the subject premises for a number of years as tenant i.e. almost for two decades, I provide petitioner a period six months to vacate the subject premises, subject to payment of monthly rent in advance to the landlord and payment of all other dues and charges as payable under the law on time failing whereof writ of possession shall be issued forthwith without further notice.

**Judge**