

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

C.P No.D-1579 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S).
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1. For hearing of CMA No.7115/2022 (stay)
2. For Regular hearing

16.08.2022

Mr. Aqeel Ahmed Khan, Advocate for the Petitioner.
Mr. Kafeel Ahmed Abbasi, D.A.G.
Mr. Khalil Dogar, Advocate for the Respondent.

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This petition has been filed on the ground that a Demand-cum-Hearing notice requiring payment of Rs.1,743,708/- has been served upon the petitioner.

Mr. Aqeel Ahmed Khan, has appeared on behalf of the petitioner and states that on the face of it this Demand-cum-Hearing notice is illegal and uncalled for as if it is considered to be hearing notice then how a demand, without giving opportunity of hearing to the petitioner has been created. Hence according to him, this Demand-cum-Hearing notice dated 03.03.2022 is illegal and uncalled for.

Mr. Khalil Dogar, Advocate has appeared on behalf of the Department and stated that in fact it is a hearing notice. When confronted with the issue that if this is a hearing notice then how a demand has been created, without there being any hearing in the instant matter. No plausible reply in respect of the said query was given by the learned counsel.

We have heard both the learned counsel at some length and have also perused the record.

On the face of it, this Demand-cum-Hearing notice appears to be illegal and uncalled on the ground that if it is a hearing notice then how a demand has been created, without giving opportunity of hearing to the petitioner but if it is considered to be a demand notice

how a demand has been created without giving opportunity of hearing to the petitioner.

We therefore, under the circumstances vacate the said notice. The department, however, would be at liberty to issue a fresh hearing notice, on the basis of facts obtaining in the matter calling explanation / reply from the petitioner, and thereafter to proceed in accordance with law.

With these directions the instant petition alongwith the listed and pending application(s) stands disposed of.

JUDGE

JUDGE

SM