| Date | Order with Signature of Judge |
|------|-------------------------------|

1.  For hearing of CMA No.16538/2019
2.  For hearing of main case

**06.12.2021**

Ms. Fauzia Rasheed, advocate for the petitioner
Mr. Kafeel Ahmed Abbasi, advocate for respondent No.3
Mr. Hussain Bohra, Assistant Attorney General
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      Learned counsel have agreed that the point involved in this petition is dealt with and decided earlier by the Bench of this Court in C.P. No.D-8101/2017 and the operative part of the judgment 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 reasons 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."*

      Accordingly, by applying the same reasoning and rationale and the conclusion drawn, this petition is also disposed of mutatis mutandis along with listed application.

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