

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. NO. D-586/2012

Date	Order with signature of Judge
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- 1) For hearing of CMA 3237 /02012.
- 2) For hearing of main case.

20.10.2015.

Mr. Abdul Ghaffar Khan Advocate for the Petitioner.
Mr. Shakeel Ahmed Advocate for the Respondents.

Through instant petition, the petitioner has expressed grievance regarding proceedings initiated by the respondents by issuing notice / summons dated 6.02.2012 under section 37 of the Sales Tax Act, 1990 which according to leaned counsel is frivolous and without jurisdiction. Learned counsel for the petitioner submits that pursuant an earlier notice, the petitioner had supplied all the relevant documents to the respondents, however, such proceedings were not finalized, and impugned summons were issued and there is apprehension that respondents may take some adverse action against the petitioner on the basis of allegations as contained in the impugned notice. Counsel submits that in similar circumstances CP No D-4039/2012 has been disposed of vide order dated 23.10.2014 on the basis of a detailed and elaborate judgment of this Court in CP No 2273 of 2011 and other connected petitions.

Learned counsel for the respondents submits that the respondents have only issued notice / summons under section 37 of the Act and do not intent to take any action against the petitioner except to adopt due course of law, whereas, the petitioner may be directed to attend the proceedings.

We have heard both the Counsel and have also perused the record. The petitioner through instant petition has impugned Notice / Summons dated 6.2.2012 issued under Section 37 of the Sales Tax Act, 1990 and has raised several grounds including jurisdiction and authority of the Respondents to issue such notice under the Act. A learned Division Bench of this Court in the case of **Waseem Ahmed Vs Federation of Pakistan (2014 PTD 1733)** has already dealt with and decided the issue of jurisdiction and authority of respondents under the Sales Tax Act 1990, including issuance of Summons in terms of section 37 of the Act,

whereas all the objections / grounds raised through instant petition already stand settled through such authoritative judgment. Therefore, since the issue involved already stands decided, accordingly, instant petition is disposed of in terms of the judgment in the case of **Waseem Ahmed (Supra)** with specific reference to Para 62 (E) of the said judgment.

Petition stands disposed of in the above terms with all pending applications.

JUDGE

JUDGE