

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Spl. STRA No.153 of 2016

DATE	ORDER WITH SIGNATURE OF JUDGE(S).
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1. For order on office objection/reply.
2. For hearing of main case
3. For hearing of CMA No.4447/2016 (stay).

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31.03.2022

M/s. Arshad H. Shahzad, & Naeem Suleman, Advocates for the Applicant.

Mr. Pervaiz A. Shams Memon, Advocate for the Respondents.

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We have heard both the learned counsel and perused the record.

In our view the Additional Commissioner Inland Revenue while framing the Assessment Order No.01/2016 dated 29.03.2016 has passed the order which does not cater to the proper facts obtaining in the instant matter as at one place he has mentioned that units have been sold to the end consumers whereas in the same paragraph he has mentioned that applicant is liable to pay further tax @1% since he has not sold the units to the end consumers.

We therefore, with the consent of both the learned counsel present before us dispose of the instant Spl. STRA in the following manner.

i. That the matter is remanded to the concerned Additional Commissioner for proper ascertainment of the facts that whether units have been sold to the end consumers/final customers or to the Dealers.

ii. If the Additional Commissioner comes to the conclusion that the said units have been sold to the Dealers the further tax @1% would be applied, however, if he comes to the conclusion that the units have been sold to the end consumers the said further tax would not be applied.

iii. That the Additional Commissioner would pass the order after granting opportunity of hearing to the applicant in accordance with law and considering the judgments, if any, relied upon the applicant.

Instant Spl. STRA stands disposed of in the above terms.

JUDGE

JUDGE

SM