

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI  
**C.P No.D-3695 of 2022**

DATE	ORDER WITH SIGNATURE OF JUDGE(S).
1.	For hearing of CMA No.16227/2022
2.	<u>For hearing of Main Case</u>

**28.09.2022**

Sardar Muhammad Ishaque, Advocate for the Petitioner.  
Mr. Tahir Dogar, Advocate holding brief for Mr. Muhammad  
Khalil Dogar, Advocate for Respondent No.2 alongwith Mr.  
Muhammad Farooque, Law Officer, MIC (East).  
Mr. G. M. Bhutto, Assistant Attorney General.

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Counsel states that Order-in-Appeal No.12 to 43/2020-21 dated 18.02.2021 is in favour of the petitioner and as per the said order substantial amount of refund was created in favour of the petitioner. Thereafter, the Department filed time barred appeal before Tribunal, which is pending and on the basis of that time barred appeal the Department is not releasing due refund of the petitioner, which is causing serious prejudice to the petitioner. Learned counsel appearing for the Department have stated that since they have filed an appeal which is pending before the Tribunal the refund could not be given to the petitioner.

Parties have been heard and record has been perused.

Since an appeal in the instant matter has been filed by the Department, the Chairman Tribunal is directed to take up the said appeal and decide the same within one month's time from the date of receipt of this order, strictly in accordance with law after providing opportunity of hearing to the Department as well as to the respondent in that appeal.

With these directions this petition stands disposed of alongwith listed application.

JUDGE  
JUDGE

*SM*