

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C.P No. D- 2022 of 2021

Date

Order with signature of Judge

Priority.

1. For hearing of Misc. No. 8669/21.
2. For hearing of main case.

17.02.2023.

Mr. M. R. Sethi along with Mr. Sohail Ahmed Advocate for Petitioner.
Mr. Muhammad Idrees, Advocate holding brief for Mr. Ameer Buksh Metlo,
Advocate for respondent.
Mr. Qazi Ayazuddin Qureshi, Assistant Attorney General

It appears that the controversy as raised in this petition in respect of a notice issued under Section 25 of the Sales Tax Act, 1990, to conduct audit without assigning reasons was initially decided by a Single Bench of this Court by holding that such a notice is void and illegal and cannot be acted upon vide judgment reported as ***Indus Motor Company Limited through Authorized Office and others Vs. Federation of Pakistan through Secretary Finance and others (2020 PTD 297)*** against which High Court Appeal No.62 of 2020 (***Commissioner I-R Zone-I & another VS M/s. Indus Motor Company Ltd. & others***) was filed. The said HCA along with a bunch of Constitutional Petitions involving certain allied issues including the question that ***whether the Commissioner is required to provide reasons for selecting a person for an audit under section 25 of Sales Tax Act, 1990?*** now stands decided by a learned Division Bench of this Court through judgment dated **20.12.2021** passed in **CP D 4729 of 2021 (Wazir Ali Industries Ltd. vs. Federation of Pakistan and others)**, whereby all such notices issued by the Commissioner without assigning reasons have been quashed.

In view of the above, this petition is allowed / disposed of for the same reasons as assigned in the aforesaid judgment dated 20.12.2021.

J U D G E

J U D G E

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