

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI**

C.P. No.D-2374 of 2023

Madeeha Danish Hussain & others
Versus
Federation of Pakistan & others

Date	Order with signature of Judge
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1. For orders on Misc. No.11412/23
2. For orders on Misc. No.11413/23
3. For orders on Misc. No.11414/23
4. For hearing of main case

Dated: 18.05.2023

Mr. Ghulam Mohiuddin for petitioners.

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Heard the counsel and perused record.

Through this petition, petitioners seek negative declaration that they are not liable to pay amounts identified in the impugned challan under section 231B of Income Tax Ordinance, 2001 along with withholding tax and penalty for late registration of the vehicle on the inherited moveable property (unregistered vehicle), with no consequential relief. Suit with regard to properties left by deceased husband/father is also apparently pending. It is otherwise argued that the legal heirs are not liable/obliged or indebted to pay any kind of levy under the referred law, since it was the obligation of their father/husband, who owned the said unregistered vehicle.

At the very outset, petitioners sought a negative declaration, not permissible under the law, except for some limited scope identified under the law. Secondly, there is nothing under section 231B to prevent authorities from collecting advance tax at the time of registration of vehicle, which in fact is a lien on the vehicle, since the owner expired before its registration, as could be assumed from the facts of the case.

More importantly vehicle is now being registered in favour of an individual, under an agreement between legal heirs, so for all intent, he is the first owner in whose favour vehicle is being transferred.

The impugned invoice also includes penalty under section 23-A of Motor Vehicle Ordinance, 1965 since not registered within 60 days from the date of clearance of customs (if imported) and invoice (if locally manufactured). Thus, the order of the authority under Motor Vehicle Ordinance, 1965, issuing the demand through impugned challan is also within the frame of the Ordinance 1965 ibid hence merits no consideration, apart from above inherent defect of negative declaration and no exception in this regard is established.

In view of above, petition being misconceived is dismissed in limine along with listed applications.

Judge

Judge