

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P. No.D-1833 of 2017 alongwith
C.P. Nos.D-841 & 1834 of 2017

Date

Order with signature of Judge

PRIORITY CASE:

1. For order on office objection.
2. For hearing of CMA No.9240/2017.
3. For hearing of main case.

Dated; 25th September 2024

Mr. Kaleem Ali, Advocate for Petitioner in all Petitions.

Mr. Muhammad Aqeel Qureshi, Advocate for Respondent.

Mr. Kashif Nazeer, Assistant Attorney General.

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In these Petitions the Petitioners have impugned either summons under section 37 of the Sales Tax Act, 1990 or FIR's registered under the said Act; implicating various taxpayers on the ground that they are involved in claiming input tax by using flying / fake invoices.

On the last date of hearing, following order was passed: -

*“Counsel holds brief for Mr. Umair Bachani and requests for adjournment as he is busy before Circuit Court, Hyderabad; however, perusal of the record reflects that time and again Counsel for Petitioner has sought adjournment, whereas, controversy as raised in this matter already stands decided in the case reported as **Waseem Ahmed and another v. Federation of Pakistan through Chairman and 4 others (2014 PTD 1733)** and a complete guideline has been provided as to how further proceedings are to take place in respect of the FIR in question.*

*To come up on **25.09.2024.**”*

Today, Counsel for the Petitioners has failed to assist us in any manner as to our above order, except that no comments have been filed. However, we are not convinced with this argument regarding calling comments inasmuch as the matter

already stands decided in the above case of **Waseem Ahmed (Supra)**, wherein, a complete guideline has been provided for the taxpayers as well as department and as to how such cases are to be proceeded with by the Adjudicating Authority as well as Special Judge (Customs & Taxation). In fact, in CP Nos.D-841 & 1834 of 2017, summons under Section 37 of the Act have been issued based on judgment in **Waseem Ahmed (Supra)**. We do not see as to how further interpretation or clarification could be sought in respect of the same issue.

In view of hereinabove facts and circumstances of the case, all these Petitions **are disposed of** with direction to the parties to act strictly in accordance with the dicta laid by this Court in the above judgment.

Office is directed to place copy of this order in the connected matters.

JUDGE

JUDGE

Farhan/PS
