

THE HIGH COURT OF SINDH, KARACHI

**Suit No. [-] 83 of 2025**

[M/s. Umar Textiles vs. Federal Board of Revenue & others]

Plaintiff : M/s. Umar Textiles through Mr. Taimur Ali Mirza, Advocate.  
Defendants : Nemo.  
Date of hearing : 21-01-2025  
Date of decision : 27-01-2025

**ORDER**

**Adnan Iqbal Chaudhry J.** - The suit has been brought to challenge a 'pre-suspension notice' issued to the Plaintiff by the Commissioner-IR for initiating suspension/blacklisting proceedings under section 21(2) of the Sales Tax Act, 1990 read with Rule 12 of the Sales Tax Rules, 2006 [**impugned notice**]. By CMA No. 634/2025, the Plaintiff prays for a temporary injunction to restrain the Commissioner-IR from taking coercive action against the Plaintiff.

2. Learned counsel drew attention to the fact that the impugned notice is without the signature of the Commissioner-IR and the date thereon appears as "\_\_-12-2024". He submitted that while the date of hearing was fixed as 27-12-2024, the notice was received by the Plaintiff on 10-01-2025. However, the copy of the impugned notice filed with the plaint is not a photocopy of the original notice but appears to be a document scanned by a smartphone. Counsel submitted that this was the only copy provided to him by the Plaintiff. It may well be that the date and signature put in hand are not visible in the scanned copy. Counsel should have made inquiries from the Plaintiff before using such a copy. As regards the date of receipt of the impugned notice, since the Plaintiff has already submitted a reply and it is not averred that the Commissioner-IR has denied him a hearing, the date of receipt loses significance.

3. Learned counsel then submitted that the allegation in the impugned notice that the Plaintiff made purchases from suspended or blacklisted vendors is belied by the tax profile of those vendors which shows that at the relevant time those vendors were not suspended nor blacklisted; and that some of the purchases mentioned in the notice have already been dealt with under a previous show-cause notice against which recovery was made from the Plaintiff. Learned counsel therefore submitted that the impugned notice was *malafide*.

4. Heard learned counsel and perused the record. The impugned 'pre-suspension' notice is essentially a notice to show-cause against suspension of sales tax registration. It is a precursor to blacklisting proceedings. By virtue of sub-section (5) of section 21 of the Sales Tax Act, which has been inserted by the Finance Act 2024, a remedy is now available to the Plaintiff before the Chief Commissioner in the event an order of suspension is passed against the Plaintiff.

5. It is by now settled that excepting a jurisdictional defect, a Court of law does not ordinarily interfere with a show-cause notice issued by a statutory authority lest such interference stifles the exercise of fact-finding and provides an escape from special statutory proceedings and remedies.<sup>1</sup> The grounds urged by learned counsel for interference are on the facts of the case and do not go to the jurisdiction of the Commissioner-IR in issuing the impugned notice. Those facts have been laid by the Plaintiff before the Commissioner-IR who has yet to pass any order thereon. He may well agree with the Plaintiff. The temporary injunction sought in effect requires this Court to determine to those facts instead of the Commissioner-IR.

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<sup>1</sup> *Commissioner of Income Tax v. Hamdard Dawakhana (Waqf)* (PLD 1992 SC 847); *Deputy Commissioner of Income Tax v. Punjab Beverage Company (Pvt.) Ltd.* (2007 PTD 1347); *Indus Trading and Contracting Company v. Collector of Customs (Preventive) Karachi* (2016 SCMR 842); *Dr. Seema Irfan v. Federation of Pakistan* (PLD 2019 Sindh 516); *Commissioner Inland Revenue v. Jehangir Khan Tareen* (2022 SCMR 92); *Zain ul Abideen v. Federal Board of Revenue* (PLD 2021 Sindh 130); *Pakistan Petroleum Ltd. v. Pakistan* (2022 PTD 1742).

6. In view of the foregoing, since the Plaintiff does not bring forth any exception for interfering with the impugned notice, CMA No. 634/2025 is dismissed.

**JUDGE**

Karachi  
Dated: 27-01-2025