

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

**C.P. No.D-1290 of 2023**

M/s. HSM Packages (Private) Limited  
Versus  
Federation of Pakistan and another

<b>DATE</b>	<b>ORDER WITH SIGNATURE OF JUDGE(S).</b>
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Priority

1. For hearing of CMA No.6275/2023.
2. For hearing of main case.

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**Dated 18.04.2023**

Mr. Iftikhar Hussain, Advocate for the petitioner.  
M/s Ameer Nausherwan Adil and Abdul Hakeem Junejo,  
Advocates for respondent No.2.  
Mr. Qazi Ayazuddin Qureshi, Assistant Attorney General.

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This matter pertains to suspension of the sales tax registration which was suspended without notice. After issuing notices to respondents, comments have been filed wherein the defence was taken that perhaps returns have not been filed for the last six months, the sales tax registration was suspended. It is petitioner's case that the suspension of the sales tax registration has no automatic nexus with the payment of penalty as envisaged in terms of non-filing of the returns, that cause may be taken independently by the department.

Insofar as the suspension of the sales tax registration is concerned, since it was only on the count for non-filing of the returns, it may be restored. The department however is at liberty to take action in terms of Section 26 read with Section 33(1) of the Sales Tax Act, 1990. With this understanding the petition stands disposed of along with pending application(s).

  
JUDGE

  
JUDGE