

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
CP No.D-1411 of 2023
CP No.D-1412 of 2023
CP No.D-1413 of 2023

Order with signature of Judge

28.04.2023

Mr. Imran Hussain, Advocate for the petitioners
Ms. Fozia Murad, Advocate holding brief for Dr. Shah Nawaz,
Advocate for respondent
Syed Ahsan Ali Shah, Advocate for respondents
Qazi Ayazuddin Qureshi, Asstt. Attorney General

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These petitions challenge the suspension of sales tax registration by virtue of impugned order dated 29.12.2022 without issuing pre-suspension notice which the petitioner received on their mobile phone.

Preliminary submissions/parawise comments have been filed by the respondent wherein it has been clarified that such suspension was subject to issuance of pre-suspension notice dated 29.11.2022, copy whereof is available on record which also shows issuing inward registration entry.

In these petitions, we cannot enter into the debate as to whether pre-suspension notice was not served upon the petitioners as prima facie these facts of serving pre suspension notice are not to be adjudicated in these petitions as it involve question of facts. We are now left only to the controversy whether this order of suspension of sales tax registration could be assailed in an appeal by virtue of Section 46(b) of Sales Tax Act, 1990. Learned counsel for petitioners is unable to satisfy this court that such suspension cannot be assailed before the appellate forum.

Such being the situation and since the appellate bench by virtue of an appeal is available, these petitions merit no consideration. Accordingly, the same are dismissed, however, the petitioners may avail their remedy available to them in accordance with law.


JUDGE


JUDGE