

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. NO. D-3188 / 2023

Date

Order with signature of Judge

PRIORITY.

- 1) For hearing of Misc. No. 15141/2023.
- 2) For hearing of main case.

10.11.2023.

Mr. Taimur Ahmed Qureshi, Advocate for Petitioner.
Mr. Kafeel Ahmed Abbasi, Additional Advocate General.
Mr. Shamshad Ahmed Narejo, Advocate for Respondent (SRB).

Through this Petition, the Petitioner has impugned a Show Cause Notice on the ground that the time period provided for passing an Order-in-Original under Section 47 of the Sindh Sales Tax on Services Act, 2011 has expired. While confronted as to entertaining a Petition directly on this ground, Counsel submits that law in this regard is now settled by the Hon'ble Supreme Court and therefore, the Petition is maintainable. However, we are of the view that the Petitioner has to approach the Adjudicating Authority and raise all such legal and factual pleas and thereafter, the Adjudicating Authority is required to pass an order appropriately in accordance with law.

With these observations, Petition stands dismissed as not maintainable.

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Arshad/

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PRIORITY.

- 1) For hearing of Misc. No. 15141/2023.
- 2) For hearing of main case.

02.10.2023.

Mr. Taimur Ahmed Qureshi, Advocate for Petitioner.
Mr. Kafeel Ahmed Abbasi, Additional Advocate General.
Mr. Shamshad Ahmed Narejo, Advocate for Respondent (SRB).

Counsel for Sindh Revenue Board has filed comments which is taken on record, copy has been supplied and Petitioner's Counsel needs time to go through the same. To come up on **23.10.2023.**

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ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. NO. D-3188 / 2023

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FRESH CASE.

- 1) For orders on Misc. No. 17209/2023.
- 2) For orders on Misc. No. 15140/2023.
- 3) For orders on Misc. No. 15141/2023.
- 4) For hearing of main case.

09.08.2023.

Mr. Taimur Ahmed Qureshi, Advocate for Petitioner.

- 1) Granted.
- 2) Granted subject to all exceptions.
- 3 & 4) Notice to Respondents as well as Advocate General for

08.09.2023 when the matter is already fixed by the office.

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