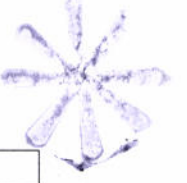


ORDER SHEET

IN THE HIGH COURT OF SINDH, KARACHI  
C.P. No. D – 972 of 2015



Date	Order with signature of Judge
------	-------------------------------

1. For orders on Misc. No. 4339/2015.
2. For orders on Misc. No. 4340/2015.
3. For katcha peshi
4. For orders on Misc. No. 4341/2015.

**23.02.2015:**

Mr. Naveed A. Andrabi, advocate for the petitioners  
a/w. M/s. Ammar Athar Saeed, Anwar Kashif Mumtaz and  
Usman Alam, advocates.

-----

1. Granted.
2. Granted subject to all just exceptions.
- 3-4. Through instant petition, the petitioner has impugned the recovery notice dated 16.02.2014 issued by the respondent pursuant to order passed by the Commissioner (Appeals) on the grounds that the impugned order passed by the Commissioner (Appeals) has challenged by the petitioner by filing an appeal in terms of Section 61 of Sindh Sales Tax on Services Act, 2011 before the Appellate Tribunal, however, per learned counsel, the Appellate Tribunal is not yet established, hence not functional, whereas, the respondents are pressing for the recovery of the impugned demand. Per learned counsel, presently no other remedy except to approach this Court under Article 199 of the Constitution for the stay of the impugned demand, which is subject matter of the appeal. Learned counsel further submits that the subject controversy is also pending before this Court in C.P.No.2712/2013, wherein notices have been issued to the respondents and the respondents have been restrained from recovery of the impugned demand. He has placed on record copy of order dated 01.10.2013 passed in the aforesaid C.P.

Let notice be issued to the respondents as well as Advocate General Sindh for 16.03.2015. In the meanwhile, the respondent shall not take any coercive action against the petitioner in respect of impugned demand till next date of hearing.

JUDGE

JUDGE

A.S.