ORDER SHEET

IN THE HIGH COURT OF SINDH, KARACHI.

C.P No. D-6561 of 2026

Dated Order with signature of Judge.

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1. For hearing of CMA No.26176/2026
2. For hearing of main case

21.10.2026.

M/s. Hamza Waheed and Sami-ur-Rehman, Advocates for the Petitioner
Mr. Imran A. Khan Abro, A.A.G a/w Mr. Hubdar Ali, Executive Legal, PTCL.

Mr. Javed Ali Sangi, Advocate files Vakalatnama on behalf of the Respondents Nos.3 & 4, which is taken on record. Aggrieved of an order dated 23.09.2026 passed under the Sindh Sales Tax on Services Act 2011 (**the Act**), the Petitioner has preferred an appeal to the Appellate Tribunal Sindh Revenue Board (**Tribunal**) along with an application to stay recovery pending appeal. The grievance of the Petitioner is that while the Tribunal has yet to provide a hearing on the stay application, the Petitioner is exposed to coercive process for recovery of tax. Learned counsel for the Inland Revenue does not dispute these facts. Learned counsel for the Petitioner submits that till such time, the Tribunal provides a hearing on the stay application, coercive action should not be taken against the Petitioner for recovery. Under sub-section (4) of section 62 of the Act, the Tribunal is vested with discretional powers to stay recovery of tax should it deem fit. Apparently, the Tribunal has yet to consider the stay application for the appeal filed by the Petitioner. Therefore, we are inclined to allow this petition in the following terms. Until the Tribunal passes an order on the stay application or appeal of the Petitioner, whichever is earlier, officers of Sindh Revenue Board are restrained from effecting recovery on the basis of Order-in-Appeal dated 23.09.2026 and recovery notice dated 07.05.2025 in respect of tax periods from October, 2012 to December 2015.

JUDGE

JUDGE

TariqAli/PS