ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI Suit No.47 of 2015

DATE ORDER WITH SIGNATURE(S) OF JUDGE(S)

For hearing of CMA No.378/2015

27.01.2015

Mr. Mushtaq Hussain, Advocate for Plaintiff Syed Irshad-ur-Rehman, Advocate for Defendants

Learned counsel for the defendants claims that only a short point in this suit is involved and the suit can may be disposed of without recording of evidence. It is contended by the learned counsel for the plaintiff that since he has filed all the returns electronically, therefore, he is entitled to the benefits given in SRO 1065(I)/2013 dated 20th December 2013. Conversely, the learned counsel for the defendant claims that the plaintiff has filed his returns manually for the years 2009 and 2010 as available at Pages-121 and 123 and, therefore, since he has not filed the same electronically, he falls outside the scope of the said SRO, therefore, this case may be disposed of at the initial stage by deciding the legal issue, which is as follows:

"Whether the plaintiff has complied with the requirements of SRO 1065(I)/2013 dated 20^{th} December 2013 and as such the filing of returns manually would not take away the benefits provided to taxpayers through SRO since he has already filed E-Returns by means of E-Form System with the Customs Department?

In view of the above, the case is adjourned to 12.02.2015 on which date this case will be heard at 11:00 a.m. In the meanwhile, no coercive action shall be taken against the plaintiff. The parties are free to file amended issues or they may even make any addition/alteration in the legal issue made herein so that before the start of arguments the Court and the learned counsel must be clear that where they would end up.