

# THE HIGH COURT OF SINDH KARACHI

**Before:**

Mr. Justice Yousuf Ali Sayeed

Mr. Justice Adnan Iqbal Chaudhry

C.P. No. D – 1472 of 2025

[Century Engineering Industries (Private) Limited v. Federation of Pakistan & others]

Petitioner : Century Engineering Industries (Private) Limited through Mr. Mirza Abdul Moiz Baig, Advocate.

Respondent No.1 : Federation of Pakistan through Ms. Mehreen Ibrahim, Deputy Attorney General for Pakistan.

Respondent No. 2 : Nemo.

Respondent No. 3 : Investigation Officer, Directorate of Intelligence & Investigation, Inland Revenue through Mr. Asad Aftab Solangi, Advocate.

Date of hearing : 28-09-2026

Date of decision : 28-09-2026

## **ORDER**

**Adnan Iqbal Chaudhry J.-** The Petitioner seeks a writ against a summons dated 11.04.2025 issued under section 37 of the Sales Tax Act, 1990 (**Act**), calling upon its Director/CEO to record a statement and furnish documents in an on-going investigation of sales tax fraud where one of the beneficiaries in the supply chain, namely MAQMF Enterprises (Pvt.) Ltd., has declared to have made substantial supplies to the Petitioner.

Learned counsel for the Petitioner submits that the summons seeks to re-open a tax liability already adjudicated in its favor by the Appellate Tribunal Inland Revenue (**Tribunal**) vide order dated 20.12.2024. He draws attention to the fact that the tax period of July 2023 to October 2023 mentioned in the summons was covered in the tax period July 2016 to January 2024 adjudicated by the Tribunal, which order also dealt with purchases made by the Petitioner from MAQMF Enterprises (Pvt.) Ltd.

Though the tax period mentioned in the summons was part of the tax period dealt with by the Tribunal's order, that order reflects that the controversy there was confined to the allegation that the Petitioner had made purchases from blacklisted, suspended or inactive suppliers. Be that as it may, at the stage of summons of record under section 37 of the Act, it is premature to argue that documents produced may be used to reopen a tax liability already adjudicated. Such plea can be raised in the event a show-cause notice is issued to the Petitioner for adjudication of tax liability. With that observation, the petition is dismissed.

**JUDGE**

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*\*PS/SADAM*