

THE HIGH COURT OF SINDH KARACHI

Before:

Mr. Justice Yousuf Ali Sayeed

Mr. Justice Adnan Iqbal Chaudhry

C.P. No. D – 5907 of 2026

[Sui Southern Gas Company Limited v. Province of Sindh & others]

Petitioner : South Asia Pakistan Terminals Limited through Mr. Akbar Sohail, Advocate.

Respondent No.1 : Province of Sindh through Mr. Imran Ahmed Khan, A.A.G, Sindh.

Respondents 2-5 : Sindh Revenue Board & others through Mr. Javed Ali Sangi, Advocate.

Date of hearing : 22-09-2026

Date of decision : 22-09-2026

ORDER

Adnan Iqbal Chaudhry J.- Against Order dated 22.05.2026 passed by the Commissioner (Appeals) under section 59 of the Sindh Sales Tax on Services Act, 2011 [Act], the Petitioner has preferred an appeal under section 61 of the Act to the Appellate Tribunal, Sindh Revenue Board along with an application to stay recovery. 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. These facts are not disputed by learned counsel for SRB.

Under sub-section (4) of section 62 of the Act, the Tribunal is vested with discretionary powers to stay recovery of tax for a certain period should it deem fit. Apparently, the Tribunal has yet to consider the stay application filed by the Petitioner. Therefore, we are inclined to allow this petition in terms that 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 from the Petitioner on the basis of orders dated 22.05.2026, which is impugned before the Tribunal.

JUDGE

JUDGE