

THE HIGH COURT OF SINDH KARACHI

Before:

Mr. Justice Yousuf Ali Sayeed

Mr. Justice Adnan Iqbal Chaudhry

C.P. No. D – 3798 of 2026

[Karachi International Container Terminal Limited v. Sindh & others]

Petitioner : Karachi International Container Terminal Limited through Mr. Ali Almani, Advocate.

Respondent No.1 : Sindh through Secretary, Ministry of Finance, Govt. of Sindh through Mr. Agha Shahzaib, Additional Advocate General, Sindh.

Respondents 2-5 : Sindh Revenue Board & others through M/s. Ansas Habib and Javed Ali Sangi, Advocates.

Date of hearing : 15-09-2026

Date of decision : 15-09-2026

ORDER

Adnan Iqbal Chaudhry J.- Against Order-in-Original dated 30.03.2026 passed by the Deputy Commissioner-SRB under the Sindh Sales Tax on Services Act, 2011 [Act], the Petitioner is in appeal before the Commissioner (Appeals-SRB) under section 57 of the Act. It is submitted that pending appeal, the Commissioner had stayed recovery of tax upto 30.06.2026, but thereafter no order has been passed on the Petitioner's application to extend the stay, thereby exposing the Petitioner to coercive process of recovery. These facts are not disputed by learned counsel for SRB.

The fact that Commissioner (Appeals-SRB) was inclined to stay recovery *albeit* upto 03.06.2026, reflects that the Petitioner has a *prima facie* case that requires consideration. Since the application to extend stay has not been rejected, there is nothing to dislodge that presumption. Therefore, we allow this petition with the direction that until the Commissioner (Appeals-SRB) passes an order on the Petitioner's stay application or appeal, whichever is earlier, the

officers of Sindh Revenue Board are restrained from affecting recovery from the Petitioner on the basis of Order-in-Original dated 30.03.2026. Petition disposed of in said terms.

JUDGE

JUDGE

**PS/SADAM*