

THE HIGH COURT OF SINDH KARACHI

Before:

Mr. Justice Yousuf Ali Sayeed

Mr. Justice Adnan Iqbal Chaudhry

C.P. No. D – 5245 of 2026

[Yahya Bakhtiar Siddiqui v. Federation of Pakistan & another]

Petitioner : Yahya Bakhtiar Siddiqui son of
Mujeebullah Siddiqui through Mr.
Aqeel Ahmed Khan, Advocate.

Date of hearing : 04-09-2026

Date of decision : 04-09-2026

ORDER

Adnan Iqbal Chaudhry J.- The Petitioner prays for a writ to the Commissioner Inland Revenue (Respondent No.2) to decide the Petitioner's rectification application pending under section 57 of the Sales Tax Act, 1990, and till such time to restrain him from encashing post-dated cheques said to be deposited as security for reviving the Petitioner's sales tax registration pending his appeal with the Appellate Tribunal Inland Revenue [**Tribunal**] against an order of blacklisting passed under section 21(2) of the Sales Tax Act, 1990 [**Act**].

The rectification application was filed by the Petitioner in the following circumstances. Petitioner's appeals, first against the suspension of his sales tax registration, and the second against his blacklisting under section 21(2) of the Act, were pending before the Tribunal when he made part payment and deposited post-dated cheques with the Commissioner-IR for the amount of tax determined against him. It is the Petitioner's case that such payment and deposit was made under protest so that his sales tax registration could be revived until the Tribunal decides his appeals. The Commissioner-IR revived the Petitioner's sales tax registration, however, order dated 30.06.2026 passed by him in that regard treated the post-dated cheques as settlement of tax liability in installments and not as security deposited under protest, hence the rectification application.

When the appeals came up for hearing before the Tribunal, the department submitted that since the Petitioner's sales tax registration stands revived, which is now subject matter of a rectification application pending before the Commissioner-IR, the appeals become infructuous. While the Tribunal did discuss the merits of the appeal, but eventually it disposed of the appeals as infructuous vide judgment dated 15.07.2026.

It is the Petitioner's own case that the purpose of the rectification application before the Commissioner-IR was to record the fact that cheques deposited by him were submitted as security until the Tribunal determines his liability – in other words, the rectification application was a proceeding collateral to the appeals pending before the Tribunal. Those appeals were subsequently disposed of by the tribunal as infructuous *i.e.* without determining the Petitioner's liability. Learned counsel submits that the Tribunal was misguided by the department in construing the appeals as infructuous. But then, the judgment of the Tribunal has not been challenged by the Petitioner before any forum. In these circumstances, when judgment in main proceedings is not under challenge, we do not see the purpose of a writ to further collateral proceedings. The petition is therefore dismissed *in limine*.

JUDGE

JUDGE

*PS/SADAM