ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P.No.D- 4655 of 2026

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

1.For hearing of CMA No.17991/2026.
2.For hearing of main case.

05-11-2026

M/s.Muhammad Ali R. Merchant and Muhammad Aslam, Advocates for the Petitioner.
Ms.Mehreen Ibrahim, D.A.G.
Mr.Faheem Raza Khuhro, Advocate for the Department.

The grievance of the Petitioner is that its sales tax registration as a "Manufacturer" has been modified and changed to that of a "Commercial Importer / Wholesaler". The Order dated 21.07.2025 made to that effect by the Commissioner Inland Revenue has been assailed through this petition.

Learned counsel for the Department submits that a remedy is available to the Petitioner in the matter under Section 45-A of the Sales Tax Act, 1990, inasmuch as the Section contemplates that the Board may examine the legality or propriety of any such decision passed by an Officer of Inland Revenue and may pass such order as it deems fit under the given circumstances. On that score, learned counsel for the Petitioner submits that a representation/petition has already been preferred, however, it is pointed out by learned counsel for the Department that such representation/petition has been made to the Chief Commissioner, Inland Revenue. He states further that the functionary may refer the matter to the Board for consideration under Section 45-A of the Sales Tax Act, 1990. Learned counsel for the Petitioner concedes to this suggestion. Under such circumstances, the petition stands disposed of with the directions to the Respondent No.1 (Chief Commissioner Inland Revenue) to immediately place the representation of the Petitioner for consideration before the Respondent No.3 under Section 45-A of the Sales Tax Act, 1990 so that a decision may be made thereon through a speaking order without undue delay, preferably within a period of 30 days from today after providing proper opportunity of hearing to the Petitioner.

Judge

Judge

m.nasir