ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. No. D-6991 of 2026

Date	Order with signature of Judge

Priority.

1. For hearing of CMA No.27828/2026.
2. For hearing of main case.

06.11.2026.

Mr. Usman Alam, Advocate for the Petitioner.

Mr. Javed Ali Sangi, Advocate files Vakalatnama on behalf of the SRB, which is taken on record. Against Order-in-Appeal No.1040/2025 dated 28.08.2026 passed by the Respondent No.3 under the Sindh Sales Tax on Services Act, 2011 [Act], the Petitioner is in appeal before the Respondent No.4 under the provisions of the Act, where an application for stay against recovery has also been preferred, but no Order has been passed thereon, thereby exposing the Petitioner to coercive process of recovery without the benefit of a determination by an independent forum. These facts are not disputed by learned counsel for the SRB.

Under the Act, the Commissioner is vested with discretionary powers to stay recovery of tax for a certain period should it be deemed fit, however, has yet to consider the matter. As such, we are inclined to allow this Petition so as to restrain the Respondents from effecting recovery from the Petitioner in the aforementioned matter until the Respondent No.4 passes an Order on the Petitioner's Stay Application or appeal whichever is earlier.

JUDGE

JUDGE

MUBASHIR