ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

C.P. No. D – 3694 of 2026
C.P. No. D – 3695 of 2026

DATE	ORDER WITH SIGNATURE OF JUDGE(S)

C.P. No. D-3694 of 2026:
1. For orders on CMA No. 15398 of 2026.
2. For orders on office objection No.1.
3. For orders on CMA No. 14576 of 2026.
4. For hearing of Misc. No. 14576 of 2026.
5. For hearing of main case.

C.P. No. D-3695 of 2026:
1. For orders on CMA No. 15399 of 2026.
2. For orders on office objection No.1.
3. For orders on CMA No. 14567 of 2026.
4. For hearing of main case.

02-07-2026

Mr. M. Usman Alam, Advocate for the Petitioners.
Mr. Irfan Mir Halepoto, Advocate for Inland Revenue.
Ms. Mehreen Ibrahim, D.A.G.

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Aggrieved of the quantum of super tax determined by the Assistant/Deputy Commissioner vide orders dated 22.05.2026 respectively for tax years 2024 and 2023 under section 4C of the Income Tax Ordinance, 2001 [**Ordinance**], the petitioner (same in both petitions) has preferred appeals to the Appellate Tribunal Inland Revenue [**Tribunal**] along with application to stay recovery pending appeal. The grievance of the petitioner is that while the Tribunal has yet to provide a hearing on the stay applications, the petitioner is exposed to coercive process for recovery of tax. Learned counsel for the Inland Revenue does not dispute these facts. Learned counsel for the petitioner submits that till such time the Tribunal provides a hearing on the stay applications, no coercive action should be taken against the petitioner for recovery.

Under sub-section (5) of section 131 of the Ordinance, the Tribunal is vested with discretionary powers to stay recovery of tax should it deem fit. Apparently, the Tribunal has yet to consider the stay applications in the appeals filed by the petitioner. Therefore, we are inclined to allow these petitions in the following terms. The Tribunal shall provide a hearing to the petitioner at the earliest, and until the Tribunal passes an order on the stay applications or appeals of the petitioner, whichever is earlier, officers of the Inland Revenue shall not take coercive action to recover super tax on the basis of aforesaid orders dated 22.05.2026 passed by the Deputy Commissioner. Office to place a copy of this order in the connected petition listed above.

JUDGE

JUDGE

**PS/SADAM*