

THE HIGH COURT OF SINDH KARACHI

Before:

Mr. Justice Yousuf Ali Sayeed

Mr. Justice Adnan Iqbal Chaudhry

C.P. No. D – 3118 of 2026

[Sui Southern Gas Company Limited v. Province of Sindh & others]

Petitioner : Sui Southern Gas Company Limited
through Mr. Ghazi Khan Khalil,
Advocate.

Respondent No.1 : Province of Sindh through Mr.
Naeem Akhtar Talpur, Additional
Advocate General, Sindh.

Respondents 2-5 : Sindh Revenue Board & others
through Mr. Javed Ali Sangi,
Advocate.

Date of hearing : 22-09-2026

Date of decision : 22-09-2026

ORDER

Adnan Iqbal Chaudhry J.- Against Order-in-Original dated 12.03.2026 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 14.05.2026, 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 14.05.2026, 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 under the impugned recovery notice dated 09.04.2026 issued under section 66 of the Act. Petition disposed of in said terms.

JUDGE

JUDGE

**PS/SADAM*