

**IN THE HIGH COURT OF SINDH AT KARACHI**  
(Extraordinary Constitutional Jurisdiction)

**C. P. No. D – 3330 of 2020**

Date	Order with signature of Judge
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**Present:**

**Mr. Justice Aqeel Ahmed Abbasi**  
**Justice Mrs. Rashida Asad**

**Fresh Case**

1. For orders on Misc. No. 13975/2020.
2. For hearing of Main Case.
3. For orders on Misc. No. 13976/2020.

**09.11.2020:**

Mr. Imran Ali Abro, advocate for the petitioner.

**ORDER**

1. Through instant petition, petitioner has impugned an order dated 18.05.2020 passed by the Commissioner Inland Revenue, Zone-I, Regional Tax Office-III, Karachi, on the application of petitioner, seeking Revision of Monthly Sales Tax Return under Section 26(3) of the Sales Tax Act, 1990, for the month of June 2017 (actually July, 2017), on the ground that no reason has been assigned whatsoever, while passing such order for rejecting the request of the petitioner. It has been contended by the learned counsel for the petitioner that petitioner has no other remedy except to approach this Court by filing instant petition under Article 199 of the Constitution of the Islamic Republic of Pakistan against the impugned order as referred to hereinabove.

2. From perusal of the impugned order, it appears that the same has been issued with the approval of the Competent Authority, whereas, reason, which has been mentioned for rejecting the request of revision of sales tax return, is that “**application is devoid of any supporting documents/evidence**”, therefore, such request has been rejected. Learned counsel for the petitioner was required to provide any supporting evidence and the relevant documents, seeking revision of the monthly sales tax return under Section 26(3) of the Sales Tax Act, 1990, however, he could not refer to any such document and has only referred to the letters dated 18.05.2018 and 02.10.2019, however, copy of application under Section 26(3) has not been annexed, which could justify the request of the petitioner for revision of the sales tax return in terms of Section 26(3) of the Sales Tax Act, 1990. In terms of Section 26(3), a registered person, subject to approval of the concerned Commissioner Inland Revenue, can file a revised return within 120 days of the filing of return under sub-section (1) or sub-section (2) as the case may be to correct the omission and wrong declaration made therein, provided that the approval under the sub-section shall not be required, if revised return is filed within 60 days. However, record of the petitioner’s does not reveal as to whether such request was made within the prescribed period alongwith relevant documents or not. It appears that the facts in the instant case have been disputed by the respondents, while rejecting the claim of the petitioner, which cannot be examined, while exercising the constitutional jurisdiction under Article 199 of the Constitution of the Islamic Republic of Pakistan, 1973.

3. Accordingly, instant petition is hereby dismissed alongwith listed applications. However, petitioner will be at liberty to approach the relevant forum, seeking correction of facts, if any, by placing all

the required documents and to obtain appropriate order in accordance with law. It is expected that before passing any order, proper opportunity shall be provided to the petitioner. In case of any adverse order by the respondent and/or the relevant authority under the law, petitioner will be at liberty to seek further remedy as may be available under law.

Petition stands disposed of in the above terms.

***JUDGE***

***JUDGE***

***A.S.***