

**ORDER SHEET  
THE HIGH COURT OF SINDH AT KARACHI**

CP No.D-5401 of 2021

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Date	Order with signature of Judge(s)
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1. For orders as to maintainability.

**15.09.2021**

Syeda Abida Bukhari, advocate for the petitioner.

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Petitioner impugnes a show cause notice issued under section 11(2) and 11(4) of the Sales Tax Act, 1990, whereby in terms of para 'D' to the aforesaid show cause notice, certain adjustments/refunds were questioned when on the basis of the data available, they found during analysis of the data of monthly returns of sales tax, federal excise returns filed by the petitioner from July 2016 to April 2021 and the registration data as available with FBR, that petitioner declared credit in the return withholding and the sales tax credit of a particular amount to be in variance, whereas availed credit of amount of the sales tax withholding claimed to have been deducted and deposited to whom the goods were supplied. They found that the amounts are not reconcilable and verifiable from the declaration of those to whom the goods were supplied, as per their sales tax return. They only seek certificates showing deduction of sales tax as required under Rule 2(8) of the Sales Tax Special Procedure of Withholding Rules, 2007. In terms of SRO No.660(I)/2007, dated 30.06.2007.

Heard counsel for the parties and perused the available record. The show cause notice was issued in terms of 11(2) and 11(4) of the Sales Tax Act, 1990 which was required to be issued by the officer of Inland Revenue. This itself is neither unlawful nor without jurisdiction as necessary pre-requisites required for issuing such notices were fulfilled and the jurisdiction as exercised by the Deputy Commissioner Inland Revenue was within the frame of Sections 11(2) and 11(4) of the Sales Tax Act, 1990. Thus there is nothing for any intervention by us under

Article 199 of the Constitution of Islamic Republic of Pakistan, 1973. The petitioner may respond to the aforesaid show cause notice and the required documents/certificates be provided to enable them to pass appropriate orders as required under the law. Hence, this petition being mis-conceived is dismissed alongwith pending application(s).

JUDGE

JUDGE

Khuhro/PA