ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
CP No.D-3618 of 2019

Date	Order with signature of Judge

Priority

1. For hearing of CMA No.16282 of 2019
2. For hearing of main case

07.09.2021.

None for the petitioner
Mr. Imdad Ali, Advocate holding brief for Mr. Ghulam Asghar Pathan, Advocate for the respondent
Mr. Kafeel Ahmed Abbasi, DAG a/w Mr. Hussain Vohra, Asstt. Attorney General

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Counsel for the petitioner called absent. He was also not in attendance on the last date of hearing. On the last date of hearing, we perused the pleadings and documents attached therewith. It appears that the show cause notice dated 29.3.2019 was challenged which was issued by the Assistant Director, Directorate of Intelligence & Investigation-IR on the basis of analysis of monthly sales tax return of various sectors including the textile industry. The input tax claimed in accordance with the provision of Section 8 of the Sales Tax Act, 1990 r/w SRO 490(I)/2006 [as amended].

Initial scrutiny on the basis of record reveals that the petitioner claimed adjustment of the input tax in contradiction with the above referred SRO during the tax period 2016-17 and 2017-18. Such show cause notice in itself is not without jurisdiction and only requirement was for the petitioner to explain the above pleadings raised which do not call for any interference under Article 199 of the Constitution of Islamic Republic of Pakistan, 1973, however, the petitioner may respond to the above show cause notice and exhaust remedy as available under the law.

Accordingly, instant petition being misconceived is dismissed alongwith pending applications.

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