

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI  
CP No.D-5353 of 2021

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Date	Order with signature of Judge
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Fresh Case

1. For orders on Misc. No.22394 of 2021
2. For orders on Misc. No.22395 of 2021
3. For orders on Misc. No.22396 of 2021
4. For hearing of main case

**07.09.2021.**

Mr. Ghazanfar Ali Jatoy, Advocate for the petitioner

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- 1]. Urgency granted.
- 2]. Exemption is granted subject to all just exceptions
- 3-4]. The Petitioner has invoked jurisdiction of this court under Article 199 of the Constitution of Islamic Republic of Pakistan, 1973 challenging a show cause notice dated 2.8.2021 issued by respondent No.3/Assistant Commissioner IR u/s 11(2) of Sales Tax Act, 1990 for the tax period 2018-2019. The petitioner is aggrieved of the fact that in terms of the scrutiny of sales tax record of the petitioner available on FBR portal it was revealed that the petitioner declared its sales/supply to unregistered buyers during the tax period 2018-2019 of Rs.532,643,034/- without charged, collect & deposit the further tax of Rs.15,979,291/- and hence attracts the violation of Section 3(1A) of Sales Tax Act, 1990.

The scrutiny by no stretch of imagination seems to be without jurisdiction as the goods were allegedly supplied to unregistered persons. This being the situation, no inference is required by this court under Article 199 of the Constitution of Islamic Republic of Pakistan, 1973, however, if the petitioner is aggrieved, he may avail its remedy before the appropriate forum provided under the law.

Accordingly, instant petition stands dismissed alongwith pending applications.

**J U D G E**

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