

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P No.D-80 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S).
------	-----------------------------------

1. For hearing of CMA No.316/2022 (stay).
2. For hearing of Main Case

13.04.2022

Mr. Daniyal Muzaffar, Advocate for the Petitioner.
Mr. Imran Ahmed Metlo, Advocate for the
Respondent/Department.
Rana Sakhawat Ali, Advocate for the
Respondent/Department.
Mr. Kafeel Ahmed Abbasi, D.A.G.

.-.-.-.-.-.

Counsel for the petitioner states that instant matter stands squarely covered by the decision given in C.P. No.D-8101 of 2017. He therefore, prays that similar order may be passed in the instant petition as the facts of the instant petition are akin to the facts decided in the above referred petition. Counsel appearing for the Respondents could not controvert this aspect. Instant petition stands disposed of in the same terms as decided in the above referred petition in the following manner.

“7. It is for these reasons we, through our Order dated 12.09.2019 allowed these petitions in the following terms:-

- i. Rule 12(a)(i) of the Sales Tax Rules, 2006, to the extent it gives authority to the Commissioner to suspend the sales tax registration of a registered person “without prior notice”, is hereby declared to be ultra vires to the Constitution, violative of principles of natural justice and in excess of authority vested under Section 21(2) of the Sales Tax Act, 1990;
- ii. All the orders of suspension of Sales Tax Registration issued to the petitioners in violation of express provisions of Section 21(2), which requires the satisfaction of the Commissioner and only to be made where a registered person is found to have issued fake invoice, or has otherwise committed tax fraud, without confronting the registered person with such reasons in writing, is declared to be without lawful authority and of no legal effect; and
- iii. All the order(s) of suspension of Sales Tax Registration wherein, Show Cause Notice(s) under Section 21(2) has not been issued within seven days therefrom, and/or no order of

blacklisting has been passed within ninety days of issuance of the notice of hearing, the suspension of Sales Tax Registration becomes void-ab-initio, accordingly their Sales Tax Registration stands restored.”

JUDGE

JUDGE

SM