

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

C.P. No.D-2650 of 2022

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Date	Order with signature of Judge
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1. For orders on Misc. No.11852/2022 (U/A)
  2. For orders on Misc. No.11853/2022 (Ex/A).
  3. For orders on Misc. No.11854/2022 (Stay)
  4. For hearing of main case
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29.04.2022.

Mr. Arshad Siraj, Advocate for the petitioner.

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1. Urgency granted.
2. Exemption is granted subject to all just exceptions.
- 3-4. Learned counsel states that the income of the petitioner is exempt from the income tax and in order to avoid deduction tax at source he applied for exemption certificate to the respondents/Commissioner Inland Revenue, Enforcement-1, Karachi, as has been done in the past however the said commissioner instead of issuing exemption certificate has required certain documents from the petitioner, which, according to the learned counsel, the said commissioner cannot legally ask/require. He further states that no notification as provided under subsection 3 of Section 12A of the Sindh Act of 2020 has been issued hence in absence of the notification the said requirement by the Commissioner is not in accordance with law. Points raised require consideration. Let notice be issued to the respondents No.1, 2 and 3 only as well as DAG for 10.5.2022.

JUDGE

JUDGE