

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Suit No. 1595 of 2017

DATE

ORDER WITH SIGNATURE OF JUDGE

For hearing of CMA No. 9848/2017 (U/O 39 rule 1 & 2 CPC)

26.02.2020.

Mr. Faiz Ahmed, Advocate for Plaintiff.

Mr. Ayaz Sarwar Jamali, Advocates along with Syed Zain-ul-Abidin,
Deputy Commissioner, SRB.

Mr. Ghulam Mohiuddin, Assistant Attorney General.

Through this Suit, the Plaintiff has impugned Notice dated 29.05.2017 issued under Section 24 of the Sindh Sales Tax on Services Act, 2011 requiring the Plaintiff to enroll/register with Sindh Revenue Board. Notice was ordered and response has been filed, whereas, it is the case of the Plaintiff that they are not involved in any activity including toll manufacturing, which could be taxed as a service. On the other hand, Sindh Revenue Board's case is that after going through the financial statements of the Plaintiff, it appears to them that the Plaintiff is involved in some taxable activity under the 2011 Act.

Be that as it may, since merely a notice has been issued and the Plaintiff has been confronted to respond to such notice, I am of the view that the Plaintiff shall respond to such notice. In the circumstances, by consent this Suit is disposed of by directing the Plaintiff to respond to the impugned notice at Page-99 dated 29.05.2017 and submit its detailed reply with supporting documents, if any, which shall be considered by the Sindh Revenue Board and after affording appropriate opportunity of personal hearing, pass an appropriate order in accordance with law, as to whether the Plaintiff is to be registered or not. If the Plaintiff is aggrieved by any such order or action, the Plaintiff may seek appropriate remedy in accordance with law and or as may be advised. During such interregnum, SRB shall not take any coercive action against the Plaintiff.

With these observations, Suit stands disposed of with pending applications.

J U D G E