

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P No. D- 21 of 2023**

Date	Order with signature of Judge
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Priority.

1. For hearing of Misc. No. 63/23 (Stay)
2. For hearing of main case.

18.01.2023.

Mr. Fahad Khan, Advocate for Petitioner.

Mr. Hafizullah, Advocate holding brief for Mr. Tauqeer Ahmed, Advocate for Respondent.

Qazi Ayazuddin Qureshi, Assistant Attorney General along with Mr. G.M Bhutto, Assistant Attorney General.

In this petition the Petitioner has approached this Court against recovery proceedings initiated by the department when their Appeal was pending before the respective / concerned Commissioner (Appeals). It appears that FBR has issued Circular dated 05.10.2022, whereby, while reiterating its earlier directions contained in letter dated 12.10.2021, the department / field formations have been instructed to avoid coercive measures against a taxpayer until the case has passed the test of appeal at the level of Commissioner (Appeals)

Learned counsel for the Petitioner submits that in similar terms orders have been passed in CP D-6672 of 2022. Accordingly, this petition is disposed of by directing the respondents to adhere to the Circular dated 05.10.2022 issued by FBR which even otherwise is binding upon them.

The petition stands disposed of along with pending application(s) in the above terms.

Judge

Judge

Ayaz P.S.