

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P. No.D-5572 of 2022

Date	Order With Signature Of Judge
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- 1.For order on Misc. No.23793/2022
 - 2.For order on Misc. No.23794/2022
 - 3.For order on Misc. No.23795/2022
 - 4.For hg of main case
- 23.09.2022.

Mr. Fahad Khan, advocate for petitioner.
Rana Sakhavat Ali, advocate for respondents.
Mr. Khaleeq Ahmed, DAG.

1. Granted.

2-4. Learned counsel for the petitioner submits that pursuant to an order passed under Section 161(1) of the Income Tax Ordinance, 2001, for the Tax Year 2019, the petitioner has filed an appeal along with stay application before the Commissioner Inland Revenue (Appeals-II) LTO, Karachi, which is pending and there is likelihood that the respondents will enforce the recovery of disputed amount by adopting coercive process. It has been further contended by the learned counsel for the appellant that under similar circumstances the respondents have been directed not to enforce the recovery of disputed amount till final decision of the appeal by the Commissioner Inland Revenue (Appeals), Karachi. In support of his contention learned counsel for the petitioner has referred to order dated 28.10.2019 passed by this Court in ***C.P.No.D-6840/2019 (Roche Pakistan Limited v. Pakistan through the Chairman, Federal Board of Revenue, Islamabad and others)*** available at page 107-109 as Annexure “C-1” and order dated 16.08.2022 passed by this Court in ***C.P.No.D-4732/2022 (ATC Holdings (Private) Limited vs. Pakistan through the Secretary Revenue, and ex-officio Chairman, Federal Board of Revenue, Islamabad and others)*** available at page 123 - 127 as Annexure “C-5”.

Learned counsel for respondents and learned Deputy Attorney General, in view of earlier orders already passed by this Court in similar petitions, do not oppose disposal of the instant petition in above terms.

In view of earlier order already passed by this Court in similar petitions, we would dispose of instant petition with the direction to the petitioner to approach the Commissioner Inland Revenue (Appeals-II), LTO, Karachi, along with appropriate application with the request to decide the appeal at an early date, whereas, it is expected that the concerned Commissioner Inland Revenue (Appeals-II), LTO, Karachi, may pass appropriate order on the said application or decide the appeal of the petitioner, preferably, within a period of four weeks from the date of receipt of this order, however, till then the respondents shall not enforce the recovery of disputed amount which is subject matter of the appeal.

At this juncture, learned counsel for the petitioner has further requested that in case of any adverse order passed by the Commissioner Inland Revenue (Appeals-II), LTO, Karachi, further seven (07) days' time may be granted to the petitioner to enable the petitioner to seek further remedy by approaching the relevant forum in accordance with law. Order accordingly.

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