

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
CP D 7291 of 2022

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DATE	ORDER WITH SIGNATURE OF JUDGE
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Priority

1. For hearing of CMA No.30868/2022
2. For hearing of main case.

**07.02.2023.**

Mr. Muhammad Faheem Bhayo, advocate for the petitioner

Mr. Khalilullah Jakhro, advocate for respondent

Qazi Ayazuddin Qureshi, Assistant Attorney General

Mr. G.M. Bhutto, Assistant Attorney General

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It appears that the controversy as raised in this petition in respect of a notice issued under Section 25 of the Sales Tax Act, 1990, to conduct audit without assigning reasons was initially decided by a Single Bench of this Court by holding that such a notice is void and illegal and cannot be acted upon vide judgment reported as **2020 PTD 297** against which High Court Appeal No.62 of 2020 (Commissioner I-R Zone-I & another VS M/s. Indus Motor Company Ltd. & others) was filed. The said HCA along with a bunch of Constitutional Petitions involving certain allied issues including the question that whether the Commissioner is required to provide reasons for selecting a person for an audit under section 25 of Sales Tax Act, 1990? now stands decided by a learned Division Bench of this Court through judgment dated **20.12.2021** passed in **CP D 4729 of 2021 (Wazir Ali Industries Ltd. vs. Federation of Pakistan and others)**, whereby all such notices issued by the Commissioner without assigning reasons have been quashed.

In view of the above, this petition is allowed / disposed of for the same reasons as assigned in the aforesaid judgment dated 20.12.2021.

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