

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
CP D 7432 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
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- Priority
1. For hearing of CMA No.31493/2022
 2. For hearing of main case.

20.02.2023.

Mr. Muhammad Fahim Bhayo, advocate for the petitioner

Qazi Ayazuddin Qureshi, Assistant Attorney General

Mr. G.M. Bhutto, Assistant Attorney General

Mr. Muhammad Ali Shahwani advocate files Vakalatnama on behalf of respondent, which is taken on record.

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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