

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
**C.P No. D- 197 of 2023**

<b>Date</b>	<b>Order with signature of Judge</b>
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**Priority.**

1. For hearing of Misc. No. 750/23.
2. For hearing of main case.

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**22.02.2023.**

Syed Maqbool Hussain Shah, Advocate for Petitioner.  
Syed Ahsan Ali Shah, Advocate for Respondent.  
Mr. Qazi Ayazuddin Qureshi, Assistant Attorney General and Mr. G.M  
Bhutto, Assistant Attorney General.

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Through this petition, the Petitioner has impugned Order of suspension of its Sales Tax Registration dated 05.01.2023 under Section 21(2) of the Sales Tax Act, 1990 on the ground that it was done without any prior notice. Thereafter immediately on 08.01.2023 a blacklisting order was also passed against the Petitioner, whereas, the Petitioner instead of challenging the said blacklisting order and disclosing such facts, filed this Petition impugning the Order of suspension of its registration. It further appears that the Petitioner has already been issued a Show Cause Notice dated 28.12.2022 under Section 11 of the Sales Tax Act, 1990 and as per the comments of the respondents, in that case the Petitioner is seeking adjournments on one ground or the other.

In view of such position, and the facts and circumstances of this case, in our considered view, no case for any indulgence is made out as to the relief being sought through this petition and to exercise of any discretion in the matter; hence this petition being misconceived is hereby dismissed.

***Judge***

***Judge***