

ORDER SHEET
THE HIGH COURT OF SINDH KARACHI

C.P. No. D - 6004 of 2023
[M/s. Marco Tex v. FOP & others]

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
<u>Priority.</u>	
1.	For order on office objection.
2.	For hearing of CMA No.159 of 2024.
3.	For hearing of CMA No.28003 of 2023.
4.	<u>For hearing of Main Case.</u>

08-01-2024

Dr. Shah Nawaz Memon, Advocate for the Petitioner along with Mr. Irfan Mushtaq, Advocate.

Mr. Mohsin Ali, Advocate, holds brief for Syed Ahsan Ali Shah, Advocate for the Department.

Mr. Zafar Rafique, Commissioner-IR, is present in Court.

Qazi Ayazuddin Qureshi, Assistant Attorney General.

The Petitioner was given notice dated 24-11-2023 by the Commissioner-IR for a personal hearing on 09-12-2023 for considering suspension of Sales Tax Registration under section 21(2) of the Sales Tax Act, 1990. However, the date so fixed viz. 09-12-2023, fell on a Saturday and on that particular Saturday the office of the Commissioner-IR was closed. Nonetheless, on 14-12-2023, the Commissioner-IR, on the basis of the written reply received from the Petitioner, proceeded to pass an order suspending the Petitioner's Sales Tax Registration. The entire case of the Petitioner is that he was not afforded a personal hearing. That appears to be correct. The fact that the date fixed for hearing was a holiday was confirmed by the Commissioner-IR himself, who had been called by us. In such circumstances, the suspension order dated 04-12-2023 is set-aside, with the consequence that the Sales Tax Registration of the Petitioner shall be restored forthwith. The Petitioner shall appear before the Commissioner-IR on 11-01-2024, which shall be treated as the date of hearing envisaged in the notice dated 24-11-2023. After hearing the Petitioner, the Commissioner shall pass an order afresh as per law. The petition is allowed in said terms.

JUDGE

JUDGE