

## ORDER SHEET

IN THE HIGH COURT OF SINDH, KARACHI  
Spl. Cr. Misc. Application No.176 of 2024

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Date	Order with signature of Judge
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- 1.For order on M.A. No.2182/2024
- 2.For order on office objection a/w reply of the counsel
- 3.For order on M.A. No.2183/2024
- 4.For hearing of main case
- 5.For order on M.A. No.2184/2024

16.02.2024

Mr. Rehan Kayani, Advocate for the applicant  
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1. Urgency granted.
2. Deferred for the time being.
3. Exemption granted subject to all just exceptions.

4&5. It is *inter alia* contended that FIR bearing No.2/2023 under Section 2(9), 2(14)(a), 2(16, 2(17), 2(37), 3(1)(a), 3(1)(b), 6(1), 6(2), 7(1), 7(2)(i), 7(2)(ii), 8(1)(a), 8(1)(ca), 8(1)(caa), 8(1)(d), 8A, 21(3), 22, 23(1), 25, 26(1), 34(1)(c) and 73 of the Sales Tax Act, 1990 punishable under Section 33(3)(5)(8)(11c)(13)(16)(18), 468, 471 and 420 PPC has been filed against the applicant in violation of provision of Section 7 of the Sales Tax Act, 1990 and the principles laid down in the Judgment reported as 2014 PTD 1733 *Re: Waseem Ahmed and another v. Federation of Pakistan and others*. It is further contended that the provisions of Section 7 have been complied with by the applicant and all the payments have been made through crossed cheques (copies whereof are enclosed at pages 25 to 789) and that all the purchases have been made from registered persons who were neither blacklisted nor their registrations were suspended, and serious malafide is alleged against the respondents, who are bent upon to disrepute the petitioner making him a scapegoat.

Contentions raised merit considerations. Let notice be issued to respondents as well as DAG for 14.03.2024. Meanwhile, no coercive action or arrest against the applicant shall be made till the next date of hearing.

JUDGE