

## IN THE HIGH COURT OF SINDH AT KARACHI

C.P.No.D-5734 of 2022

Date	Order with signature of Judge
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**Present:****Mr. Justice Aqeel Ahmed Abbasi****Justice Mrs. Kausar Sultana Hussain*****Martin Dow Limited******v/s.******Pakistan & others***

- 1.For orders on Misc.No.24455/2022.
- 2.For orders on Misc.No.24456/2022
- 3.For orders on Misc.No.24457/2022
- 4.For hearing of main case.

**29-09-2022**

Mr.Fahad Khan, Advocate for Petitioner.  
Mr.Khaleeq Ahmed, D.A.G.

**ORDER**

1. Urgency granted.
2. Exemption granted subject to all just exceptions.
- 3-4. Learned counsel for the petitioner submits that against the order passed under Section 161(1) of the Income Tax Ordinance, 2001 for the tax year 2020, the petitioner has filed appeal along with stay application before the learned Commissioner (Appeals-II), L.T.O., Karachi, however, no order has been passed on stay application, whereas, 30 days period to pay the disputed amount of tax as per demand notice has expired and respondents are pressing for recovery of disputed amount during pendency of appeal by adopting coercive measures. It has been prayed by the learned counsel that the respondents may be restrained from enforcing the recovery of disputed amount of tax till final decision on the stay application or on the main appeal, in terms of earlier orders already passed by this Court in similar petitions. In support of his contention, learned counsel for the petitioner has referred to an order dated 23.09.2022, passed in C.P.No.D-5572/2022 (Martin Dow Limited v.

Pakistan & others) (copy of which is available at page 123-127 of the court file).

The learned D.A.G. present in Court waives notice, claims copy of instant petition along with annexures, which has been supplied to him by the learned counsel for the petitioner. However, in view of the earlier orders already passed by this Court in similar petitions, learned D.A.G. does not oppose if instant petition is disposed of in the similar terms as contained in the aforesaid order.

Accordingly, by consent, instant petition is disposed of with the directions to the petitioner to approach the concerned Commissioner along with application for seeking urgent hearing of the matter, which may be filed within 07 days from the date of this order, whereas, it is expected that the concerned Commissioner may pass appropriate order on the stay application or on the main appeal, preferably, within a period of 04 weeks from the date of hearing such applications. However, till then, the respondents shall not enforce the recovery of disputed amount which is subject matter of the appeal before Commissioner (Appeals) in the instant case.

Petition stands disposed of in the above terms along with listed applications.

At this juncture, learned counsel for the petitioner has further requested that in case of any adverse order passed by the concerned Commissioner further 07 days' time may be granted to the petitioner to enable the petitioner to seek further remedy by approaching the relevant forum in accordance with law. Order accordingly.

Judge

Judge