

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 121 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on Misc. No.588/2025
2. For orders on Misc. No.589/2025
3. For orders on Misc. No.590/2025
4. For hearing of main case

15.01.2025

Mr. Akhtar Ali, advocate for the petitioner

1. Granted.
2. Granted subject to all just exceptions.
- 3-4. Petitioner assails pre-suspension notice dated 27.12.2024 issued to the petitioner per Section 21(2) of Sales Tax Act, 1990. Learned counsel states that reply to the notice has already been submitted, however, this petition has been filed seeking for the said notice to be struck down in the apprehension that an adverse order may ensure. Learned counsel also submits that the petitioner is aware of Section 21(5) of Sales Tax Act, 1990, whereby an order passed at the said nature can be assailed, however, states that since that process, in the event of an adverse order, is likely to consume more time, therefore, direct recourse to writ jurisdiction has been taken.

Prima facie no infirmity could be demonstrated in the impugned notice; reply to the same has already been sent; any order passed thereon is subject to the remedy provided by statute; therefore, this petition is found to be misconceived and frivolous. In view of the foregoing petition is dismissed in *limine*.

Judge

Judge