

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI  
C.P. No.3424 of 2019

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Date	Order with signature(s) of Judge(s)
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1. For hearing of CMA No.15411/2019 (Stay)
  2. For hearing of main case
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**14.02.2020**

Mr. Farjad Ali Khan, advocate for petitioner  
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Mr. Rana Sakhawat Ali, advocate, holding brief on behalf of Mr. Saifullah, learned Additional Advocate General Sindh, who is reportedly on leave, requests for adjournment.

Learned counsel for petitioner files rejoinder to the comments/objections to the main petition by respondents 2 and 3, which are taken on record, copy has been supplied to the counsel who holds brief for learned Additional Advocate General Sindh.

To come up after four weeks. Interim order passed earlier to continue till the next date of hearing.

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Gulsher/PS

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI  
Special C.R.As Nos.591 and 592 of 2014

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Date                      Order with signature(s) of Judge(s)

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14.02.2020

Mr. Ghulam Murtaza, advocate for respondents

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Counsel for applicants is called absent. No intimation is received. In the interest of justice, adjourned to a date after four weeks, however, with caution in case nobody appears on the next date, instant SCRA's shall be dismissed for non-prosecution.

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*Gulsher/PS*

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI  
C.P. No.D-1000 of 2020

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DATE	ORDER WITH SIGNATURE(S) OF JUDGE(S)
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1. For orders on Misc. No.4690/2020 (U/ A)
  2. For orders on Misc. No.4691/2020 (Exp/ A)
  3. For orders on Misc. No.4692/2020 (Stay/ A)
  4. For hearing of main case
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**14.02.2020**

Ms. Dil Khurram Shaheen, advocate for petitioner  
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1. Urgency granted.
2. Exemption is granted subject to all just exceptions.
- 3&4. Let pre-admission notice be issued to the respondents as well as DAG for a date after **four weeks**, to be served through first three modes, when comments, if any, shall be filed before the next date, with advance copy to the learned counsel for petitioner.

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*Gulsher/PS*

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI  
C.P. No.D-999 of 2020

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DATE    ORDER WITH SIGNATURE(S) OF JUDGE(S)  
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1. For orders on Misc. No.4693/2020 (U/A)
  2. For orders on office objection Nos.10 and 31
  3. For orders on Misc. No.4694/2020 (Exp/A)
  4. For orders on Misc. No.4695/2020 (Stay/A)
  5. For hearing of main case
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**14.02.2020**

Mr. Anwar Kashif Mumtaz, advocate for petitioner  
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1. Urgency granted.
2. Deferred for the time being.
3. Exemption is granted subject to all just exceptions.

4&5. Through instant petition, the petitioner impugns the show cause notice dated 12<sup>th</sup> April, 2019, issued by Sindh Revenue Board whereby, according to learned counsel for petitioner, the petitioner is required to furnish documents and information relating to the period prior to 5 years from the end of tax period whereas, according to learned counsel for petitioner, under Section 23(1) of the Sindh Sales Tax on Services Act, 2011, prior to amendment introduced through Finance Act, 2016, the petitioner was required to maintain record for a period of 5 years, which is expired, whereas, the amendment through Finance Act, 2016, has to apply prospectively and not retrospectively. Per learned counsel, similar petitions on the same subject controversy are already pending before this Court, therefore, requests that the notice of instant petition may be issued to the respondents.

Let pre-admission notice be issued to the respondents as well as Advocate General Sindh for **11.03.2020**, to be served through first three modes, when comments, if any, shall be filed before the next date, with advance copy to the learned counsel for petitioner. In the meanwhile, petitioner shall submit reply to the aforesaid show cause notice, however, till the next date no adverse order shall be passed against the petitioner for the tax period beyond 5 years.

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ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI  
C.P. No.D-991 of 2020

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DATE    ORDER WITH SIGNATURE(s) OF JUDGE(s)  
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1. For orders on Misc. No.4619/2020 (U/ A)
  2. For orders on Misc. No.4620/2020 (Exp/ A)
  3. For orders on Misc. No.4621/2020 (Stay/ A)
  4. For hearing of main case
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**14.02.2020**

M/s. Imran Iqbal Khan & Rayan Zia, advocates for petitioner  
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1. Urgency granted.
2. Exemption is granted subject to all just exceptions.
- 3&4. Learned counsel for petitioner submits that the petitioner will press instant petition only to the extent that directions may be issued to respondents to provisionally release the subject consignment of the petitioner which, according to learned counsel, has been assessed by the respondents as per Valuation Ruling No.978 of 2016 dated 25.11.2016, which has been challenged by the petitioner before the Director (Valuations), Karachi.

Let pre-admission notice be issued to the respondents as well as DAG for **21.02.2020**, to be served through first three modes, when comments, if any, shall be filed before the next date, with advance copy to the learned counsel for petitioner. In the meanwhile, request of the petitioner for provisional release of the consignment(s), subject to securing the disputed amount of duty and taxes before the concerned Collectorate in the shape of pay order/bank guarantee, shall be considered in accordance with law and compliance report be furnished before this Court on the next date.

J U D G E

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*Gulsher/PS*

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI  
C.P. No.D-990 of 2020

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DATE ORDER WITH SIGNATURE(S) OF JUDGE(S)  
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1. For orders on Misc. No.4616/2020 (U/A)
2. For orders on Misc. No.4617/2020 (Exp/A)
3. For orders on Misc. No.4618/2020 (Stay/A)
4. For hearing of main case

**14.02.2020**

M/s. Imran Iqbal Khan & Rayan Zia, advocates for petitioner  
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1. Urgency granted.
2. Exemption is granted subject to all just exceptions.
- 3&4. Learned counsel for petitioner submits that the petitioner will press instant petition only to the extent that directions may be issued to respondents to provisionally release the subject consignment of the petitioner which, according to learned counsel, has been assessed by the respondents as per Valuation Ruling No.919 of 2016 dated 26.08.2016, which has been challenged by the petitioner before the Director (Valuations), Karachi.

Let pre-admission notice be issued to the respondents as well as DAG for **21.02.2020**, to be served through first three modes, when comments, if any, shall be filed before the next date, with advance copy to the learned counsel for petitioner. In the meanwhile, request of the petitioner for provisional release of the consignment(s), subject to securing the disputed amount of duty and taxes before the concerned Collectorate in the shape of pay order/bank guarantee, shall be considered in accordance with law and compliance report be furnished before this Court on the next date.

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Gulsher/PS

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI  
C.P. No.D-916 of 2020

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DATE	ORDER WITH SIGNATURE(S) OF JUDGE(S)
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1. For orders on Misc. No.4543/2020 (U/ A)
  2. For orders on Misc. No.4544/2020 (Exp/ A)
  3. For orders on Misc. No.4545/2020 (Stay/ A)
  4. For hearing of main case
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**14.02.2020**

M/s. Imran Iqbal Khan & Rayan Zia, advocates for petitioner

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1. Urgency granted.
2. Exemption is granted subject to all just exceptions.
- 3&4. Learned counsel for petitioners submits that petitioner No.1 is vendor of cloth, having his shop at Bolton Market, Karachi whereas petitioner No.2 is Rickshaw owner/driver, who were intercepted by area police and detained the Rickshaw and the lawfully purchased cloth by petitioner No.1 from Rabi Center, Jamia Cloth Market, Karachi, thereafter, handed over the petitioners, cloth and Rickshaw to the customs authorities, who detained the goods/cloth and Rickshaw and have issued detention receipt; there is apprehension that the petitioners will be involved in false and frivolous case. According to learned counsel, petitioner No.1 produced receipt in respect of purchase of subject cloth, however, the same has not been taken into considerations by the customs authorities.

Let pre-admission notice be issued to the respondents as well as DAG for **27.02.2020**, to be served through first three modes, when comments, if any, shall be filed before the next date, with advance copy to the learned counsel for petitioner. The seizing officer shall be in attendance before this Court on the aforesaid date along with relevant record, whereas, Rickshaw shall also be produced before the Nazir of this Court.

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*Gulsher/PS*

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI  
Spl. S.T.R.A. No.114 of 2020

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DATE ORDER WITH SIGNATURE(S) OF JUDGE(S)  
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1. For orders on CMA No.502/2020 (U/A)
  2. For orders on office objection Nos.13 and 21
  3. For orders on CMA No.503/2020 (Exp/A)
  4. For hearing of main case
  5. For orders on CMA No.504/2020 (Stay/A)
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14.02.2020

Mr. Qazi Omair Ali, advocate for petitioner

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1. Urgency granted.
2. Deferred for the time being.
3. Exemption is granted subject to all just exceptions.

4&5. Through instant Reference Application, the applicant has proposed following questions which, according to learned counsel for applicant, are the questions of law arising from impugned order dated 18.09.2019, passed by Appellate Tribunal, Inland Revenue of Pakistan, Karachi, in STA No.279/KB of 2018 (Tax period 2014-2015) and require opinion of this Court :-

- A. Whether learned Appellate Tribunal erred in holding that electricity consumed/distributed within the registered persons property is classified as taxable supply and liable to be charged as Sales Tax in terms of Section 3(1) of the Sales Tax Act, 1990?
- B. Whether learned Appellate Tribunal erred in holding that the respondents had rightly imposed/levied further tax on the ground that electricity was consumed by the building occupants and was not intended for further supply?
- C. Whether learned Appellate Tribunal failed to deliberate upon the issue that the show cause notice dated 17.08.2017 issued under Section 11(2) of the Sales Tax Act, 1990 in the absence of any audit proceedings under Section 25 and 72 of the Act, 1990, was issued illegally?

Let pre-admission notice be issued to the respondents in respect of aforementioned questions, to be served through first three modes for a date to be fixed after four weeks.

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