ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI

CP No.D-1714 of 2023

Order with signature of Judge

Priority

- 1. For hearing of Misc.No.8503 of 2023
- 2. For hearing of main cased

17.04.2023

Mr. Ghazain Zafar Magsi, Advocate for the petitioner Syed Ahsan Ali Shah, Advocate for the respondent Qazi Ayazuddin Qureshi, Asstt. Attorney General

The only consideration that prevailed in suspending the sales tax registration was that on account of personal verification of earlier address of the petitioner it was reported that the petitioner does not exist. Perhaps the updated record in terms of taxpayer profile inquiry which was updated on 16.3.2023 where fresh address i.e. Plot No.254, DEH, DIH Ebrahim Hydery, Korangi, Karachi was notified, was not taken into consideration whereas the show cause notice was issued subsequent to this address update.

We do not see any reason for the suspension that the petitioner does not exist at the earlier address. The petition to such an extent is allowed and the sales tax registration of the petitioner is restored. The petitioner, however, may submit formal reply to the show cause notice for its logical end.

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