# ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI C. P. NO. D-667 / 2024

Order with signature of Judge

#### PRIORITY.

Date

- 1) For hearing of CMA No. 3190/2024.
- 2) For hearing of main case.

### 23.02.2024.

Mr. Muhammad Arif, Advocate for Petitioner.

- Mr. Kashif Nazeer, Assistant Attorney General.
- Mr. Irfan Mir Halepota, Advocate for Respondent.

Pursuant to issuance of notice Mr. Irfan Mir Halepota has affected appearance and undertakes to file Vakalatnama on behalf of Respondent.

This Petition was filed by impugning the recovery proceeding initiated by the Respondent Department during the pendency of the Appeal before Appellate Tribunal, Inland Revenue Karachi. Learned Counsel for the Petitioner submits that similar type of cases have already been disposed of with directions to the Appellate Tribunal to decide the pending Appeal of the Petitioner, to which the Counsel for the Respondents concedes.

Accordingly, this Petition is disposed of by directing the Appellate Tribunal, Inland Revenue Karachi to decide the pending Appeal preferably within 60 days from passing of this order, whereas, during such period the Respondent / Department shall not take any coercive action against the Petitioner.

Petition stands disposed of in the above terms with listed application(s).

JUDGE

Arshad/

JUDGE

# ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI C. P. NO. D-667 / 2024

C. P. NO. D-667 / 202

Date

Order with signature of Judge

### FRESH CASE.

- 1) For orders on Misc. No. 3188/2024.
- 2) For orders on office objection No. 20.
- 3) For orders on Misc. No. 3189/2024.
- 4) For orders on Misc. No. 3190/2024.
- 5) For hearing of main case.

### <u>09.02.2024.</u>

Mr. Muhammad Arif, Advocate for Petitioner.

- 1) Granted.
- 2) To be satisfied before the next date.
- 3) Granted subject to all exceptions.

4 & 5) Through this Petition, the Petitioner seeks a restraining order against the Department and has also impugned Order dated 29.11.2023 passed by the Appellate Tribunal, Inland Revenue at Karachi. Learned Counsel submits that the main Appeal of the Petitioner is pending before the Tribunal and on 02.08.2023 a restraining order was granted for a period of 30 days, whereas, the same was extended on 05.09.2023 for another 30 days. Per learned Counsel, after expiry of the second stay order the Petitioner filed another application for extension of stay which was though filed after certain delay; however, the Tribunal has failed to appreciate that the main Appeal is still pending and the application for stay has been dismissed only on the ground that it was filed after lapse of 45 days. He submits that the recovery proceedings are initiated; hence, this Petition.

Let notice be issued to the Respondents a well as DAG for **23.02.2023.** Till then, the Respondents shall not take any coercive action against the Petitioner pursuant to the order available at Page 13 of this file.

JUDGE

### JUDGE

Arshad/