ORDER SHEET

IN THE HIGH COURT OF SINDH, KARACHI.

C.P No. D-3927 of 2026

Dated | Order with signature of Judge.

Priority
1. For order on office objection
2. For hearing of CMA No.15367/2026
3. For hearing of main case

18.11.2026.

Mr. Muneeb U. Qidwai, Advocate for the Petitioner.
Mr. Raza Ali, associate of Mr. Javed Ali Sangi, Advocate for the SRB.

Counter-reply to the Petition has been filed on behalf of the Respondents Nos.1 & 2, which is taken on record. Against Order-in-Original dated 22.05.2026 passed by the Deputy Commissioner (Unit-23)–SRB under the Sindh Sales Tax on Services Act, 2011 [Act], the Petitioner is in appeal before the Commissioner (Appeals-SRB) under the provisions of the Act, where an application for stay against recovery has also been preferred, but no Order has been passed thereon, thereby exposing the Petitioner to coercive process of recovery without the benefit of a determination by an independent forum. These facts are not disputed by learned counsel for the SRB.

Under the Act, the Commissioner is vested with discretionary powers to stay recovery of tax for a certain period should it be deemed fit, however, has yet to consider the matter. As such, we are inclined to allow this Petition so as to restrain the Respondents from effecting recovery from the Petitioner in the aforementioned matter until the Commissioner (Appeals-SRB) passes an Order on the Petitioner's stay application or appeal whichever is earlier.

JUDGE

JUDGE

TariqAli/PS