ORDER SHEET

IN THE HIGH COURT OF SINDH AT KARACHI

C.P. No.D-3057 of 2026

Present:
Mr. Justice Adnan-ul-Karim Memon
Mr. Justice Muhammad Jaffer Raza

07.10.2026

Mr. Aitezaz Manzoor Memon, advocate for petitioner
Mr. Javed Ali Sangi, advocate for respondents No.2 to 6

Adnan-ul-Karim Memon, J. Petitioner has filed this Constitutional Petition under Article 199 of Islamic Republic of Pakistan, 1973 seeking following relief:

> "*1. Declare that the actions of the Respondents to recover the Impugned Demand (including recovery from Petitioner's banks) are illegal, unlawful, without lawful authority and void ab initio;*
>
> *II. Restrain the Respondents from taking any adverse or coercive action against the Petitioner on the basis of the Impugned Demand till the Petitioner's appeal is filed and finally decided by the Respondent No. 3 and for a further period of seven days thereafter in the event of an adverse order, which may be calculated from the receipt of the adverse order by the Petitioner, so as to enable the Petitioner to file appropriate proceedings including a reference and seek appropriate relief from the Honourable High Court within such period.*
>
> *III. Grant such other relief as may be deemed necessary in the circumstances of the case.*
>
> *IV. Grant costs."*

The case of the petitioner is that after issuance of the show cause notice, an assessment order was passed by the Deputy Commissioner-01 on 30.4.2024. Thereafter, it was challenged before the Commissioner (Appeals-II), which too was maintained vide order dated 27.4.2026. Learned counsel for petitioner submits that an appeal against the said order is pending before the SRB Appellate Tribunal. Learned counsel submits that however, no decision has been made by

the learned Tribunal, which needs to be decided within 60 days. Learned counsel has no objection if the decision is made by learned SRB Tribunal within 60 days' time. Till decision no coercive action shall be taken. Disposed of.

JUDGE

JUDGE

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