

**ORDER SHEET**

**IN THE ISLAMABAD HIGH COURT, ISLAMABAD**  
**JUDICIAL DEPARTMENT**

**W.P. No.507 /2021**

The Toyota Islamabad Motors

**Vs**

Federation of Pakistan etc.

<b>S. No. of order/ proceedings</b>	<b>Date of order/ Proceedings</b>	<b>Order with signature of Judge and that of parties or counsel where necessary.</b>
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10.02.2021 Mirza Saqib Siddeeq, Advocate for the petitioner.

Through the instant petition, the petitioner has assailed order dated 27.10.2020 (Order-in-Original No.22/103/2020).

Learned counsel for the petitioner, *inter alia*, contends that earlier Order-in-Original was passed on the question which was assailed in appeal; however, under Section 45-A of the Sales Tax Act, 1990 (the Act) fresh notice was issued which proceedings were contested on the ground that under the law where appeal is pending with respect to the same subject matter Section 45-A of the Act could not be invoked. It was further submitted that despite objection impugned order was passed and recovery proceedings were initiated without provision of the certified copy of the order. Learned counsel also pointed out that a sum of Rs.21 million was also recovered from the account of the petitioner.

Notice to the respondents. Respondents No.2 & 3 shall appear in person on the next date of hearing. Relist on 24.02.2021.

**C.M. No.01/2021**

Notice. Meanwhile, the account of the petitioner shall be detached, if already attached.

**C.M. No.02/2021**

Dispensation sought for is allowed subject to all just and legal exceptions.

**(AAMER FAROOQ)  
JUDGE**

\*M. Naveed\*