

ORDER SHEET.

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

Writ Petition No.377/2022

M/s Sun Steel Private Limited through authorized person.

Versus

Federation of Pakistan through Secretary, Ministry of Finance & others.

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
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(02)

08.02.2022

Mr. Salman Farooq, Advocate for the petitioner.
Mr. Farrukh Shahzad Dall, Assistant Attorney General.
Mr. Yasir Nabi, Deputy Commissioner (Inland Revenue) and Mr. Sharif Ullah, Law Officer, Federal Board of Revenue.

Mr. Yasir Nabi, Deputy Commissioner (Inland Revenue), Federal Board of Revenue, has appeared before this Court pursuant to order dated 04.02.2022. He states that the subject-matter of the instant petition also forms the subject-matter of an appeal No.29/2022 filed by the petitioner before the learned Appellate Tribunal Inland Revenue, Peshawar Bench, Peshawar ("***Tribunal***"), in which the learned Tribunal has already taken cognizance of the matter and the matter is fixed for hearing for 09.02.2022. He has placed order dated 07.02.2022 passed by the learned Tribunal before this Court that verifies his contention.

2. The learned counsel for the petitioner states that he has no knowledge of the

appeal filed by the petitioner before the learned Tribunal. He, however, states that he now wishes to withdraw the instant petition to file it afresh to impugn rule 12(a)(i) of the Sales Tax Rules, 2006.

3. Perusal of the Sales Tax Act, 1990 ("**Act**") reflects that an order passed under Section 21(2) of the Act is an appealable order under Section 46 of the Act and it appears that the petitioner has availed the relevant statutory remedy.

4. In view of the above, the instant petition is without merit and is **dismissed** with a cost of Rs.10,000/- payable by the petitioner to respondent No.1.

(BABAR SATTAR)
JUDGE

A. Rahman Abbasi