

Form No: HCJD/C-121.

ORDER SHEET.

IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT.

Writ Petition No.2278 of 2021

M/s Shan Marketing Services

Versus

The Commissioner Inland Revenue and 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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01. 26.06.2021. Syed Mohammad Abbas, Advocate.

The petitioner is aggrieved by order-in-original dated 02.02.2021, whereby demand under Sales Tax Act, 1990, has been generated against the petitioner.

2. Learned counsel for the petitioner states that a recovery notice under Section 48 of the Sales Tax Act, 1990 was issued on 21.06.2021. That the petitioner has filed an appeal before the learned Commissioner (Appeals) along with the stay application on 09.03.2021, but the same has not been fixed for adjudication and neither order has been passed in relation to the stay application. Learned counsel further contends that pursuant to Rule 150-ZZ of the Sales Tax Rules, 2006, the learned Commissioner (Appeals) is under an obligation to fix an injunction application for hearing on the day after one on which it is filed and also dispose of the appeal within a period of seven days, which has not been done in the instant case.

3. The learned counsel for the petitioner relies on Article 10-A of the Constitution and the judgments reported as "M/s Pak Fertilizers Ltd. Vs. Federation of Pakistan and others" (2002 PTD 679), "Z.N Exporters (Pvt.) Ltd. vs. Collector of Sales Tax" (2003 PTD 1836), "Brothers Textile Mills Ltd. Vs. Federation of Pakistan through Secretary and 3 others"