

Form No: HCJD/C-121.

ORDER SHEET.
IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT.

Writ Petition No. 1505 of 2020

M/s Pak TELECOM Mobile Limited.

VS

Federation of Pakistan, etc.

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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08.06.2020.	Mr. Ayyaz Shoukat, Advocate for the petitioner.
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Petitioner through instant Petition has impugned notice u/s 48 of the Sales Tax Act, 1990 dated 14.02.2020 for recovery of demand of Rs. 182,448,525/-, for the tax year of 2017.

2. Learned counsel for the petitioner submitted that the appeal against the said order of the Deputy Commissioner (IR), is pending before Respondent No.4, who has rejected the petitioner's application for stay vide his order bearing No. 21/2020 dated 17.03.2020 u/s 33(1A) of FED Act, 2005. Against the said order the petitioner filed appeal for stay of disputed demand of Rs. 182,448,525/- which is pending till date. He submitted that he is exposed to recovery of the said demand and apprehended the same through coercive measures as the time allowed in the impugned notice under section 48 of the Sales Tax Act, 1990 would expired on 10.06.2020. Learned counsel further submitted that since petitioner's appeal is pending before Respondent No.4, thus the

recovery of impugned demand is not justified. Learned Counsel for the petitioner in view of the said submissions, prayed for interim relief while relying on the case law reported as M/s Pak Saudi Fertilizers Ltd. Vs. Federation of Pakistan 7 others (2002 PTD 679), Z.N. Exporters (Pvt.) Ltd. Vs. Collector of Sales Tax (2003 PTD 1746), Brothers Engineering (Pvt.) Ltd. Vs. Appellate Tribunal Sales Tax (2003 PTD 1836), Brothers Textile Mills Ltd. Vs. Federation of Pakistan through Secretary & 3 others (2003 PTD 2834), M/s Pearl Continental Hotel, Lahore through Director Finance & another Vs. Customs Excise and Sales Tax Appellate Tribunal, Lahore and another (2005 PTD 1368) and Sunrise Bottling Company (Pvt.) Ltd. through Chief Executive Vs. Federation of Pakistan and 4 others (2006 PTD 535).

3. Following the rule of consistency, and taking into consideration the law laid down by superior Courts in the cases cited supra, I am inclined to dispose of this petition without the necessity of issuing notices to the Respondents with the directions to Commissioner Inland Revenue (Appeals-I), LTU, Islamabad, (the Respondent No. 4) to decide the appeal of the Petitioner expeditiously and preferably within a period of 60 days from the date of receipt of this order. Till the decision in the petitioner's appeal, the Respondent Department is directed to refrain from adopting the coercive measures for the recovery of the disputed

demand created, vide order 14.02.2020. The Petitioner is also directed to appear and argue the case before Respondent No. 4, without seeking any adjournment as and when the appeal is fixed for hearing.

4. The Petition is disposed of in above terms.

(LUBNA SALEEM PERVEZ)
JUDGE

Junaid