

**APPELLATE TRIBUNAL INLAND REVENUE
(PAKISTAN) KARACHI BENCH, KARACHI**

**Present: Mr. Muhammad Jawed Zakaria, J.M.
Mr. Faheemul Haq Khan, A.M**

M.A (Stay) No. 297/KB-2016
(Tax Year 2010)
Under Section 131(5)
In ITA No. 340/KB-2016

M.A (Stay) No. 298/KB-2016
(Tax Year 2011)
Under Section 131(5)
In ITA No. 342/KB-2016

M.A (Stay) No. 299/KB-2016
(Tax Year 2013)
Under Section 131(5)
In ITA No. 343/KB-2016

M.A (Stay) No. 300/KB-2016
(Tax Year 2013)
Under Section 131(5)
In ITA No. 344/KB-2016

M/s. K-Electric Ltd,
Karachi.....Applicant

V e r s u s

The CIR WHT Zone, LTU-II,
Karachi.....Respondent

Represented by:

Applicant : **Mr. Salman Aziz, Advocate.**
Respondent : **Mr. Rana Waqar, D.R.**

Date of Hearing : **30.08.2016**
Date of Order : **31.08.2016**

O R D E R

MUHAMMAD JAWED ZAKARIA, Judicial Member:-

Through these miscellaneous applications the

applicant/taxpayer has sought extension in the stay already granted vide **MA (Stay) No. 57 to 60/KB/2016 dated 01.07.2016** for a period of thirty **(30)** days and later on vide **MA (Stay) No. 262 to 265/KB of 2016 dated 28.07.2016** for a period of thirty **(30)** days, which has expired.

2. On the date of hearing the taxpayer/applicant was represented by **Mr. Salman Aziz, Advocate** while department was represented by **Mr. Rana Waqar, D.R.**

3. The learned counsel has submitted that under the similar circumstances and facts of the case, the Tribunal was pleased to grant second stay order for thirty (30) days vide **MA (Stay) No. 262 to 265/KB of 2016 dated 28.07.2016**, which has expired. It was further submitted that after the expiry of stay, there is likelihood that the Department may restore coercive measures for recovery of the impugned demand and that the balance of convenience is in favour of the taxpayer, therefore, he prayed for a further period (extension) in this regard, till the decision of the main appeal.

4. The learned D.R. however, opposed the grant of further Stay on legal and factual aspects. He clarified that there is no pending refund claim of the taxpayer.

5. After hearing, the cross arguments and going the facts placed before us which reveals that the instant appeals are regarding tax years 2010, 2011 and 2013 are fixed for hearing of main appeal on 02.09.2016 before KB-VI.

6. In view of stated facts and circumstances of this case, the taxpayer/applicant is entitled to temporary relief from this Tribunal through the instant order. We direct that the department should not insist upon the recovery of the tax demand, as the main appeals are pending for hearing before this Tribunal regarding tax years 2010, 2011 and 2013 for further period of **thirty (30) days** or till the decision of main appeal whichever is earlier.

(MUHAMMAD JAWED ZAKARIA)
JUDICIAL MEMBER

(FAHEEMUL HAQ KHAN)
ACCOUNTANT MEMBER