

IN THE HIGH COURT OF SINDH AT KARACHI

Constitution Petition No. 4852 of 2024

Presented on

01-10-2024

*[Signature]*  
Group Registrar (Mr)

**Kamil Converters (Pvt) Ltd**  
A company operating under the laws of Pakistan  
Office at A-70, Manghophir Road,  
S.I.T.E.,  
Karachi

**Petitioner**

**Versus**

1. **Federation of Pakistan**  
Through Secretary Revenue,  
Q Block, Pakistan Secretariat,  
Constitutional Avenue, Islamabad
2. **Federal Board of Revenue**  
Through its Chairman  
Ministry of Finance, Revenue Division,  
Islamabad
3. **The Director**  
Intelligence & Investigation (Inland Revenue),  
Federal Board of Revenue,  
PP-1, Sales Tax House, Near Old Sabzi Mandi,  
University Road, Karachi
4. **The Deputy Director**  
Intelligence & Investigation (Inland Revenue),  
Federal Board of Revenue,  
PP-1, Sales Tax House, Near Old Sabzi Mandi,  
University Road, Karachi

**Respondents**

Constitution Petition under Article 199, Constitution, 1973



ORDER SHEET  
IN THE HIGH COURT OF SINDH KARACHI

C.P. No.D-4852 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGES
<u>FRESH CASE</u>	

1. For orders on Misc. No.21672 of 2024 [Urgent Application]
2. For orders on office objection No.20
3. For orders on Misc. No.21548 of 2024 [Exemption Application]
4. For orders on Misc. No.21549 of 2024 [Stay Application]
5. For hearing of main case

02.10.2024

M/s. Ahmed Masood & Syed Naveed Wasti,  
Advocates for Petitioner.

- 1]. Urgency granted.
- 2]. To be satisfied before the next date of hearing.
- 3]. Exemption application is granted subject to all just exceptions.
- 4-5]. Learned Counsel for the petitioner submits that pursuant to Search Warrant issued under Section 40 of the Sales Tax Act, 1990 dated 02.09.2024, the respondents have resumed various records of the tax affairs of the petitioner; however, till date, no Show Cause Notice has been issued as to any alleged evasion of the tax. He submits that till such time a proper Show Cause Notice is issued and adjudicated, the respondents cannot enforce any recovery, whereas, the petitioner apprehends that coercive and unlawful measures would be adopted to recover the alleged evaded amount of the tax.

Let notice be issued to the Respondents as well as DAG for 06.11.2024. Till then the Respondents shall conduct themselves in accordance with law and no recovery shall be made unless the same has been adjudicated in accordance with the Sales Tax Act, 1990.

Sd/- Muhammad Junaid Ghalib  
Judge  
Sd/- Mohammad Abdul Rehman  
Judge

Qurban/PA\*

