

IN THE HIGH COURT OF SINDH AT KARACHI

Constitution Petition No. 4853 of 2024

Presented on

01-10-2024

Additional Registrar (Writ)

Kamil Packaging (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-4853 of 2024

DATE ORDER WITH SIGNATURE OF JUDGES

FRESH CASE

1. For orders on Misc. No.21675 of 2024 [Urgent Application]
2. For orders on office objection No.20
3. For orders on Misc. No.21551 of 2024 [Exemption Application]
4. For orders on Misc. No.21552 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 a Notice issued under Section 38 of the Sales Tax Act, 1990 dated 30.08.2024, the respondents were given access to the premises of the petitioner, whereas, the respondents have resumed various records pertaining to the tax affairs of the petitioner; however, till date, no further civil proceedings have been initiated insofar as the present petitioner, is concerned. Learned counsel submits that it is apprehended that on the basis of the record so obtained and without a proper adjudication and issuance of the Show Cause Notice, the respondents will make an attempt to recover the alleged amount of the Sales Tax with threats and intimidation. He further submits that insofar as any criminal proceedings are concerned, this Court in the case of *Waseem Ahmed versus Federation of Pakistan through Chairman* reported as [2014 PTD 1733] has already given guidelines to the Inland Revenue Department for proceedings further. Per learned counsel, in somewhat similar facts on



30.09.2024 in Constitutional Petition No.D-4824 of 2024, this Court has passed ad-interim order and he has referred to Page-619 of the instant file.

Let notice be issued to the Respondents as well as DAG for 06.11.2024. Till then the Respondents shall conduct themselves strictly in accordance with law laid down by this Court in the case of **Waseem Ahmed [supra]**; whereas, no recovery shall be made unless the same has been adjudicated in accordance with the Sales Tax Act, 1990.



Sd/- Muhammad Junaid Ghattar
Judge
Sd/- Mohammod Abdul Rehman
Judge

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