Sales Tax Case Email No. 99-2014

IN THE APPELLATE TRIBUNAL INLAND REVENUE, LAHORE

MA NO.66/LB/2014

M/s. Shah Din Electric Traders, Lahore.

Applicant

Versus

CIR Zone-VI, RTO-I, Lahore.

Respondent

Appellant by

Mr. FAhad Asghar, Advocate

Respondent by :

Mr. Jamil Bhatti, D.R.

Date of hearing

19-06-2014

Date of order:

19-06-2014

ORDER

Through this miscellaneous application, a request has been made at the instance of the appellant-registered person on the ground hat the order rendered by the learned Tribunal in this case by virtue of its order dated 07.02.2014 bearing STA No.1241/I B/2013 may be recalled under the rules.

The learned counsel appearing on behalf of the applicant contended that the learned Tribunal has not considered arguments and supporting documents submitted during the previous proceedings. Further agitated that if the operation of the impugned Order No.1676/2013 dated 12.12.2013 passed by the learned Commissioner Inland Revenue, Zone-VI, RTO-I Lahore was not suspended, the petitioner would suffer irreparable loss and financial injury. In the end, he earnestly prayed that the Revenue may kindly be directed to stop the blacklisting proceedings initiated against the appellant till the final decision of the case. On the contrary, the learned D.R. supported the orders of the authorities as well as the order of the Appellate Tribunal with the findings embodied therein.

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3. We have given anxious thought to the submissions made by the learned counsel before us and the relevant available record has been perused. After having gone through the relevant record, we have observed that the contentions raised by the learned counsel at this juncture had already been discussed in detail at the stage of the appeal earlier decided by this Tribunal vide its order dated 07.02.2014. Any order can be rectified under section 221 of the income Tax Ordinance, 2001 subject to the condition any mistake or error is apparent from the record. The learned A.R has failed to point out any apparent mistake in this Tribunal order dated 07.02.2014. Since there is no apparent mistake in the order, we are not inclined to intervene in our earlier order dated 07.02.2014 which is maintained as well.

 As a result, the miscellaneous application filed by the registered person is dismissed being devoid of any merits.

> SJ ← (MOHAMMAD RAZA BAQIR) Accountant Member

SJC (MUHAMMAD WASEEM CH.) Judicial Member