

1. M.A.(Stay) No.1621/LB/14 etc.

**APPELLATE TRIBUNAL INLAND REVENUE, LAHORE BENCH,
LAHORE.**

MA (Stay) No.1621/LB/2014

Mr. Muhammad Qasim, Lahore. ...Applicant

Versus

CIR, RTO, Lahore. ...Respondent

Applicant by: Mr. M. Asif Rana, Advocate

Respondent by: Mrs. Amna Naeem, D.R.

STA No.697/LB/2014

Muhammad Qasim, Lahore. ...Appellant

Versus

CIR, RTO, Lahore. ...Respondent

Appellant by: Mr. M. Asif Rana, Advocate

Respondent by: Mrs. Amna Naeem, D.r.

Date of Hearing: 01-07-2014

Date of Order: 01-07-2014

ORDER

The above titled miscellaneous application seeking grant of stay against recovery of tax demand as well as appeal against the order of CIR(Appeals-III), Lahore, agitating refusal of stay, have been filed at the instance of the registered person. Mr. M. Asif Rana, learned counsel is present for the registered person/appellant whereas Ms. Amna Naeem, learned DR has tendered appearance on behalf of the department/respondent. Hence, the same are disposed off as under.

2. We take up the appeal of the registered person first, whereby the refusal of stay against recovery of tax demand has been agitated.

3. The learned counsel has argued that while rejecting the stay application filed by the registered person against impugned tax demand, the learned CIR(Appeals) has failed to pass a speaking order. Further submitted that the appellant has a prima

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facie arguable case with every likelihood of success and balance of convenience also leans in its favour and if the department is not restrained from recovery of the impugned tax demand, it will cause irreparable loss.

4. On the other hand, learned DR has fully opposed the arguments of learned counsel and submits that applicant is not entitled for stay.

5. Arguments heard and record perused. We find ourselves in agreement with the assertions made by learned counsel, which are forceful. In such like situation, in our considered opinion, the registered person deserves for such relief as applied for grant of stay. Therefore, we vacate the impugned order with the direction to learned CIR(Appeals) to preferably decide the pending appeal of the appellant within 30 days as per law and facts of the case and till that time, the department is restrained from recovery proceedings. We order accordingly.

6. Since, the appeal of the registered person has been disposed off with certain direction, therefore, miscellaneous application seeking stay against recovery of tax demand also stands disposed off accordingly.

7. Copy of this order should also be sent to the CIR(Appeals-III), Lahore.

sd/-

**(FIZA MUZAFFAR)
Accountant Member**

sd/-
**(NAZIR AHMAD)
Judicial Member**