

APPELATE TRIBUNAL INLAND REVENUE,
LAHORE BENCH, LAHORE.

MA (Stay) No. 1426/LB/2013

In ref:
STA No. 561/LB/13

M/s Ramzan Sugar Mills, Faisalabad. ... Applicant
Versus


The CIR Zone-III, LTU, Lahore. ... Respondent

Applicant by: Mr. Mudassar Shuja, Advocate

Respondent by: Mr. Waqas Rasheed, DR (LTU)

Date of hearing: 27-11-2013 Date of order: 27-11-2013

ORDER

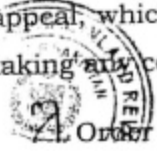
 ANWAAR UL HAQ (Judicial Member): Through the titled miscellaneous application, the registered person requests for grant of stay against recovery of disputed tax demand created as a consequence of Order-in-Original No. 09/2013 dated 06-08-2013.

Learned AR of the registered person has apprised the court that the appeal of the applicant is pending adjudication before this Tribunal wherein treatment meted out by authorities below has been assailed but in the meantime the department is asking for recovery of impugned tax demand by way of issuance of recovery notice u/s 14 of the Federal Excise Act, 2005, which are quite unjustified. In order to lend credence to his submissions, he also furnished before us copy of the said notice. He has stressed that if the recovery notice is not suspended it will cause irreparable loss to the taxpayer.

On the other hand, learned DR prays for rejection of stay application.

We have given due consideration to the arguments advanced by rival parties and also carefully perused the available record. It is an admitted fact that appeal of the applicant assailing the treatment given by authorities below is pending adjudication before this Tribunal. Copies of notices issued to the applicant transpire that the department has

initiated recovery proceedings in the instant case. Therefore, we are inclined to grant stay for a period of 30 days or till the decision of main appeal, whichever is earlier. The department is directed to restrain from taking any coercive measures against the registered person.



Order accordingly.

Sd/-

(MUHAMMAD AKRAM TAHIR)
Accountant Member

Sd/-

(CH. ANWAAR UL HAQ)
Judicial Member