

[Lahore High Court]

Before Abid Aziz Sheikh, J

**Messrs MAGNA PROCESSING INDUSTRIES (PVT.) LTD.,
FAISALABAD through Chief Executive---Petitioner**

versus

**FEDERATION OF PAKISTAN
through Secretary and others---Respondents**

Writ Petition No.1461 of 2014, decided on 21st January, 2014.

Khubaib Ahmad for Petitioner.

ORDER

ABID AZIZ SHEIKH, J.---Learned counsel for the petitioner contends that against the impugned recovery, the petitioner's appeal is pending before the Appellate Tribunal Inland Revenue, however, during the pendency of the appeal, the respondent No.5 is threatening the petitioner for disconnection of his electricity connection. Submits that it is settled law that unless the appeal is decided atleast by one independent forum, coercive measures for the recovery of disputed amount cannot be made. Reliance is placed on Sun-Rise Bottling Co. (Pvt.) Ltd. through Chief Executive v. Federation of Pakistan and 4 others (GST 2003 CL 283) and Messrs Z.N. Exports (Pvt.) Ltd. v. The Collector of Sales Tax (2006 PTD 535).

2. The contention raised is tenable. It is accordingly directed that the respondent No.3 (Appellate Tribunal Inland Revenue) shall decide the appeal of the petitioner within a period of 30 days from today. However, till the decision of the appeal, the respondent No.5 will not disconnect the electricity connection of the petitioner.

3. **Disposed of.**
