

APPELLATE TRIBUNAL INLAND REVENUE, LAHORE BENCH,  
LAHORE.

STA No 551/LB/2014

M.A. Stay No.1178/LB/2014

M/s. S. G. I. Foundry, Near Jamal Kanta,  
Mehmood Booti Alia Town, Bund Road, Lahore. ... Applicant

Versus

The CIR, RTO , Lahore.. ... Respondent

Applicant by : Mr. Hashim Aslam Butt, Advocate.

Respondent by : Mr. Amna Naeem, DR.

Date of hearing : 29.05.2014

Date of Order : 29.05.2014

ORDER

FIZA MUZAFFAR, (Accountant Member): The above titled miscellaneous application seeking grant of stay against recovery of tax demand as well as appeal against the order of CIR(Appeals), Lahore dated 05.05.2014, agitating refusal for stay, have been filed at the instance of the taxpayer.

2. We take up the appeal of the taxpayer 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 taxpayer against impugned tax demand, the learned CIR (Appeals) has failed to pass a speaking order. Further submitted that the appellant has a prima 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. We have heard the arguments advanced by learned AR and also carefully gone through the relevant record. We find ourselves in agreement

-2-

STA No 551/LB/2014

with the assertions made by learned AR which are forceful. In such like situation, in our considered opinion, the taxpayer 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 on out of turn basis within a period of one month as per law and facts of the case and in the mean time the department is restrained from recovery proceedings till disposal of appeal.

5. Since, the appeal of the taxpayer has been disposed of with certain directions, therefore, miscellaneous application seeking stay against recovery of tax demand also stand disposed off accordingly.

6. Copy of this order should also be sent to the concerned learned CIR(Appeals), Lahore.

Sdc  
(NAZIR AHMAD)  
Judicial Member

Sdc  
(FIZA MUZAFFAR)  
Accountant Member