

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

**MA(Stay) No.656/LB/2016**

**In**

**STA No.383/LB/2016**

**M/s. Paracha Agencies, Sahiwal.**

**...Applicant**

**Versus**

**The CIR, RTO, Multan.**

**...Respondent**

**Applicant by:**

**Mr. Muhammad Imran Ghazi, Advocate**

**Respondent by:**

**Ms. Bushra Jaffar, DR**

**Date of Hearing:**

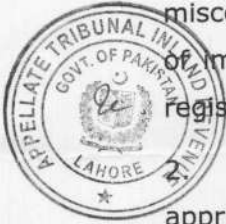
**18.04.2016**

**Date of Order:**

**18.04.2016**

**ORDER**

**Nazir Ahmad, (Judicial Member):** The above titled miscellaneous application seeking grant of stay against recovery of impugned tax demand has been filed at the instance of the registered person.



The learned counsel of the registered person/applicant has apprised the court that appeal of the registered person/applicant bearing STA No.383/LB/2016 is pending adjudication before this Tribunal but in the meantime the department has started taking coercive measures for recovery of the impugned tax demand by way of issuance of recovery notice dated 29.03.2016, despite the fact that the appeal of the registered person has not gone through the scrutiny by an independent judicial forum. He has further submitted that the applicant has a prima-facie good case with every likelihood of success as the order has been passed beyond time limitation prescribed under the Law. On the other hand, the learned DR prays for rejection of above titled miscellaneous application by terming the action of departmental authorities to be justified.

3. Arguments advanced by the representatives of both the parties have been heard and relevant record perused. Admittedly, the appeal of the applicant/registered person

assailing the treatment meted out by Revenue Authorities is pending for decision before this Tribunal. We find force in the arguments advanced by learned counsel of the registered person that at this stage initiation of recovery proceedings by the Revenue Authorities without going through this appeal the scrutiny by an independent judicial forum is not justified. Therefore, keeping in view this hardship, we are inclined to grant stay against recovery of impugned tax demand for a period of 60 days or till decision of appeal, whichever is earlier. **However, the office is directed to fix appeal of the registered person on out of turn basis during 1<sup>st</sup> week of May, 2016 before any available Bench after seeking approval of the Competent Authority.** We order accordingly.



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

*Sd/-*  
**( SHERAZ MIRZA )**  
 Accountant Member

\*Gulfam\*

Copy of the bench order forwarded to

- 1. The Appellant, *M/S Paracha Agencies Sahawal*
- 2. THE CIR, .....

*Jahan Ali*  
*20-4-16*  
 Assistant Registrar  
 Appellate Tribunal Inland Revenue  
 Lahore.

GOVERNMENT OF PAKISTAN



INLAND REVENUE

**ENFORCEMENT & COLLECTION UNIT - 01, SAHIWAL.**

Sahiwal Zone, Sahiwal. (Regional Tax Office, Multan.)

No. 544

Dated : 29.03.2016

To

Mr. Nabeel Anjum,  
Prop. Paracha Agencies,  
Dhobi Mohallah,  
Sahiwal.

Subject : - RECOVERY / PAYMENT OF TAX DEMAND  
AFTER DECISION / REJECTION OF APPEAL (S) ---

As you are aware of the fact that your appeal (s) have been rejected by the Learned Commissioner Inland Revenue - Appeals, Multan and tax demand of sale tax amounting to Rs.2,05,85,930/- relating to Tax Period 07/2011 to 06/2012 is still payable by you. You are, therefore, required to pay the said demand into the government treasury forthwith but not later than seven days of the receipt of this letter.

It should be noted that in case of non-compliance the above referred demand should be managed to be recovered by all available means including co-ercive measure (s) under the relevant provisions of law without any further reminder or warning etc.



(QADIR NAWAZ)  
Deputy Commissioner Inland Revenue