

Form No.HCJD/C-121

ORDER SHEET
IN THE LAHORE HIGH COURT
MULTAN BENCH MULTAN
JUDICIAL DEPARTMENT

Case No. W.P. No.14691/2016

M/s Malik Foods Versus Federation of Pakistan, etc

S.No.of order/ Proceeding	Date of order/ Proceeding	Order with signature of judge, and that of parties or counsel, where necessary.
------------------------------	------------------------------	--

02.03.2017

Mr. Mehmood Ashraf Khan, Advocate for the petitioner.

Ms. Rida Sheikh, Advocate for the respondents.

Learned counsel for the petitioner impugns the notice dated 02.06.2016 purportedly issued under Section 38 of the Sales Tax Act, 1990 (Act, 1990). This notice, according to the learned counsel, offends the provisions of Section 38 of the Act, 1990 as also the judgments passed by this Court in various petitions laying down the primary requirements of the said provisions of law.

2. Upon perusal, the notice clearly offends the provisions of Section 38 of the Act, 1990 by which it is required that reasons be delineated in the notice and a notice bereft of reasons cannot be issued. This runs counter to the judgment of this Court *inter alia* in W.P.No.24062/2016. In this view

ATTESTED
6-317
SECTION
COURT
MULTAN



