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

of the matter, the impugned notice is clearly *ultra* vires and is set aside. Respondents may proceed to issue a fresh notice in terms of Section 38 of the Act, 1990 strictly in terms of the judgments of this Court and by fulfilling the requirements of law.

3. <u>Petition accepted.</u>

(SHAHID KARIM)
JUDGE

Abdul Waheed

Miss of presentation. 277
Inpplication Siee 7-17
No. Of words / pages 27

Inpplication of Pages 27

Inpplication of APCS 27

Inspection o

16317