

**ORDER SHEET
IN THE LAHORE HIGH COURT, MULTAN BENCH,
MULTAN.
JUDICIAL DEPARTMENT**

W. P. No.7388 of 2018.

Fatima Enterprises Limited.

Versus

Federation of Pakistan through Revenue Division & others.

S. No. of order/ Proceeding	Date of order/ Proceeding	Order with signature of Judge, and that of Parties or counsel, where necessary
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15.05.2018. Mr. M. Imran Ghazi, Advocate for petitioner.
Mr. Wajid Ali Bhatti, Assistant Attorney General for Pakistan, on Court's call.

Learned counsel submits that petitioner's appeals against assessment orders for the years 2012 & 2013 are pending before respondent No.6. Further submits that without waiting the outcome of appeals, respondent-department has started adopting coercive measures for recovery of impugned tax demand, which is illegal. Further submits that petitioner would be satisfied if respondent No.6 is directed to decide the said appeals strictly in accordance with law, at the earliest and till decision, impugned coercive measures may be suspended.

[Handwritten signature]
ATTESTED
EXAMINER
COPY SUPPLY SECTION
LAHORE HIGH COURT,
MULTAN BENCH, MULTAN

2. Confronted with the above, learned Assistant Attorney General for Pakistan, appearing on Court's call, has no objection to the disposal of instant petition as requested by learned counsel for petitioner.

3. Arguments heard. Available record perused.

4. It is now well settled that until and unless tax dispute is finally determined at least by one independent forum outside the departmental hierarchy, coercive measures cannot be adopted during pendency of appeal. Reliance is placed on "Z.N. Exports (Pvt) Ltd v. Collector Sales Tax." (2003 PTD 1746) and "Messrs Pak-Saudi Fertilizers Ltd. vs. Federation of Pakistan and others" (2002 PTD 679).

5. In this view of the matter, I am inclined to direct respondent No.6 to decide the pending appeals of the petitioner, strictly in accordance with law, within two months from the date of receipt of this order under intimation to Deputy Registrar (Judicial) of this Court. In the meanwhile, impugned recovery notices dated 12.04.2018 are suspended.

6. With the above observations and directions, this petition is disposed of.

Copy Dasti, on payment of usual charges.


(Muhammad Sajid Mehmood Sethi)
Judge

EXAMINER COPY SUPPLY SECTION
NOTED UNDER ARTICLE 87
OF QANUN-I-MADAT ORDER 1984
EXAMINER COPY BRANCH
LAHORE HIGH COURT
MULTAN BENCH MULTAN

Application No. 7777
Date of presentation 10-9-18
of appeal 10-9-18
Date of receipt of file 21
Name of Applicant 9
Address 2
Date of Receipt 13-9-18
Date of Issuance of Copy 14-9-18
Mian Farrukh

BEFORE THE LAHORE HIGH COURT, MULTAN BENCH, MULTAN.

WRIT PETITION NO. 7388/2018

FATIMA ENTERPRISES LIMITED, 487-A, MUMTAZABAD, VEHARI ROAD, MULTAN, THROUGH ITS MANAGER TAXATION

PETITIONER

VS

1. Federation of Pakistan, Through Revenue Division, Government of Pakistan, Islamabad.
2. Federal Board Of Revenue Through Its Chairman, 5 Constitutional Revenue, Islamabad
3. The Chief Commissioner Inland Revenue, Regional Tax Office, Nawan Shehr, Multan
4. The Commissioner Inland Revenue, Corporate Zone, Regional Tax Office, Nawan Shehr, Multan
5. The Additional Commissioner Inland Revenue, Audit Range, Corporate Zone, Regional Tax Office, Nawan Shehr, Multan
6. The Commissioner Inland Revenue (Appeals), Model Custom Office, Kalma Chowk, Multan
7. The Assistant Commissioner Inland Revenue, Unit-02, Corporate Zone, Regional Tax Office, Nawan Shehr, Multan

RESPONDENTS

WRIT PETITION UNDER ARTICLE 199 OF THE CONSTITUTION OF ISLAMIC REPUBLIC OF PAKSITAN, 1973 FOR GRANT OF STAY AND NECESSARY DIRECTIONS

Respectfully Sheweth: -

FACTS

1. The present petition is being instituted and filed under the signatures of Waseem Khalid, Manager Taxation of Fatima Enterprises Limited, who is fully conversant with the facts of the case and is fully authorized in this behalf to institute and file this petition and to sign and verify the same and to do all things necessary and incidental thereto.

(Copy of Resolution Attached as

Annexure A)

FOR PRIVATE USE
SAMI ULLAH
14/5/18
19/5/18

Signature
19/5/18