

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

**MA(Stay) No.651/LB/2018**

**In**

**ITA No.878/LB/2018**

**Mr. Muhammad Safdar, Vehari.**

**...Applicant**

**Versus**

**The CIR, RTO, Sahiwal.**

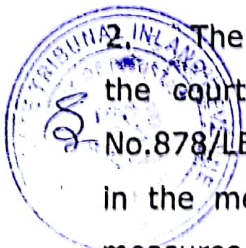
**...Respondent**

**Applicant by: Mr. Imran Ghazi, Advocate**  
**Respondent by: Mr. Masood Aslam, DR**

**Date of Hearing: 06.03.2018**  
**Date of Order: 06.03.2018**

**ORDER**

**Nazir Ahmad (Chairman):** The above titled miscellaneous application seeking grant of stay against recovery of impugned tax demand has been filed at the instance of the taxpayer.

 2. The learned counsel of the taxpayer/applicant has apprised the court that appeal of the taxpayer/applicant bearing ITA No.878/LB/2018 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, despite the fact that the appeal of the taxpayer 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. 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/taxpayer 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 taxpayer 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 alongwith detachment of Bank Accounts for a period of 90 days or till decision of appeal, whichever is earlier. **However, the office is directed to fix main appeal of the taxpayer as well as connected appeal on out of turn basis before any available Bench after seeking approval of the competent authority.** The applicant is also directed not to seek adjournments for early disposal of the case. We order accordingly.



Sdl

( MASOOD AKHTAR SHAHEEDI )  
Accountant Member

Sdl

( NAZIR AHMAD )  
Chairman

\*Gulfam\*

✓ Copy of the bench order forwarded to  
1. The Appellate Tribunal Inland Revenue, Lahore  
2. THE REGISTRAR

By order  
Registrar  
Appellate Tribunal Inland Revenue  
Lahore.

Safdar Vohari  
08/08/18