



issuance of attested copy of the blacklisting order. On the said request of the appellant, the concerned Commissioner issued attested copy of the order on 01.11.2021 and thereafter, appeal was filed before this Tribunal on 30.12.2021, hence, the same is within the time limitation as provided under the law. It is contended by the learned AR that the sole allegation leveled for suspension/blacklisting is consecutive non-filing of sales tax whereas the registered person had submitted sales tax returns though belatedly. It is further submitted by the learned AR that the suspension order was never served upon the registered person and even the blacklisting listing order was received from the Office of the Commissioner when he approached the office for supply of certified copy. It is contended by the learned AR that impugned order was passed without affording an opportunity of hearing to the appellant which is against the ratio settled in the judgment of the Hon'ble Lahore High Court reported as 2018 PTD 1042. It is further submitted the impugned blacklisting order is ab initio void, illegal and unlawful in the absence of any material evidence establishing incidence of tax fraud or issuance of fake invoices as laid down u/s 21(2) of the Act. He submitted that any action for blacklisting of registration u/s 21(2), required tow violations of mandatory incidence of tax fraud i.e. (i) if registered person is found to have issued fake invoices; (ii) or has otherwise committed tax fraud. He contended that both these conditions were not established before blacklisting the registration the registered person, therefore, the order is not sustainable in the eye of law.



(3)

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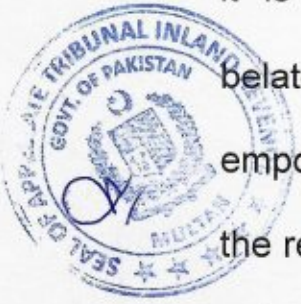
4. Conversely, the learned DR supported the order of the learned CIR and contended that the registered person had failed to furnish its sales tax returns and that in response to show cause notice issued, the appellant failed to make any response.

5. We have heard the arguments and perused the available record. After due consideration, we find that the only allegation leveled against the appellant is non-filing of sales tax returns whereas it is the claim of the registered person that returns were filed

belatedly. Sub-section (2) of section 21 of the Sales Tax Act, 1990 empowers the Commissioner Inland Revenue to blacklist or suspend the registration of any registered person who is involved in evasion of sales tax, committing tax fraud or issuing fake invoices. Undisputedly in the instant case, neither any audit is conducted to establish the appellant's involvement in tax evasion, fraud nor did the Department have any other proof of his involvement in claiming input tax on the basis of fake invoices or issuance of fake invoices. It is now well settled principle of law that where a statute prescribes a particular mode or mechanism to do an act, the same is to be done in the manner and within the framework of relevant legal provisions.

6. In view of the foregoing discussion, the blacklisting order dated 15.10.2020 passed by the Commissioner Inland Revenue, Multan Zone, Multan, is cancelled.

7. Appeal of the registered person succeeds in the above manner.



*Sd/-*  
(DR.MUHAMMAD NAEEM)  
Accountant Member

*Sd/-*  
(MIAN ABDUL BASIT)  
Judicial Member