

**ORDER SHEET**

IN THE LAHORE HIGH COURT,  
MULTAN BENCH, MULTAN

Judicial Department

W.P.No.3686 of 2024

M/s.Al-Hafiz Karyana Store Dry  
Fruit & Commission Agent, Multan

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
	28.03.2024	Mr.Muhammad Imran Ghazi, Advocate for the petitioner. Malik Aamir Javed Bhutta, Assistant Attorney General on Court's call. Mr.Tariq Manzoor Sial, Advocate for respondents No.2 to 5.

Through this Writ Petition under Article 199 of the Islamic Republic of Pakistan, 1973, the petitioner has sought indulgence of this Court for protection of its rights and interests by seeking direction to implement Order dated 04.03.2024 passed by learned Appellate Tribunal, Inland Revenue (**Appellate Tribunal**) in STA No.45/MB/2024.

2. Learned counsel for the petitioner submits that since there is no injunctive order operating against the Order passed by learned Appellate Tribunal, therefore, the department is bound to implement the same, but despite hectic efforts of the petitioner the department has not taken any action so far.

3. Learned counsel for the respondents No.2 to 5 has submitted reply and parawise comments and contends that Reference Application has already been filed against the order passed by the learned

ATTESTED  
28.3.24  
EXAMINER  
COPY SUPPLY SECTION  
LAHORE HIGH COURT  
MULTAN BENCH MULTAN

Appellate Tribunal, however, admits that there is no injunctive order holding the field.

4. In this view of the matter, if the order passed by the learned Appellate Tribunal has neither been varied nor suspended or set aside, the department is directed to implement the same in accordance with law within a period of seven days. So far as the institution of Reference Application is concerned, suffice is to observe that the department can implement the order conditionally but by any stretch of legal imagination cannot avoid implementation thereof.

5. With these directions this Petition stands disposed of.

*[Handwritten signature]*  
**(MUHAMMAD RAZA QURESHI)**  
**JUDGE**

*Amjad*

48093

Application No. 28/3/24

Date of presentation of Application 28/3/24

Date of Receipt of fee.

No. of Words/Pages

Copying fee

Urgent fee

Registration & Filing fee 28/3/24

Agency fee

Court of and application

Total 28/3/24

Name of Co. / Inst.

Date of Receipt of Fee 28/3/24

Date of preparation 28/3/24

Date of issuance of Copy 28/3/24

28/3/24

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LAHORE HIGH COURT  
MULTAN BENCH MULTAN  
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BEFORE THE LAHORE HIGH COURT, MULTAN BENCH, MULTAN.

WRIT PETITION NO. 3686/2024

**M/S AL-HAFIZ KARYANA STORE DRY FRUIT & COMMISSION AGENT, MULTAN**

Prop. Muhammad Ashfaq S/o Muhammad Hussain CNIC 36302-8340105-7  
Shop No.92, Opposite Grassy Plot, New Ghallah Mandi, Vehari Road, Multan

PETITIONER

VS

1. The Federation of Pakistan through Secretary Revenue Division, Pakistan Secretariat, Islamabad
2. Federal Board of Revenue through its Chairman, Constitutional Avenue, Islamabad
3. Chief Commissioner Inland Revenue, Regional Tax Office, Nawan Shehr, Multan
4. Commissioner Inland Revenue, Multan Zone, RTO, Nawan Shehr, Multan
5. Member (Operations) Inland Revenue, FBR, Constitutional Avenue, Islamabad

RESPONDENTS

WRIT PETITION UNDER ARTICLE 199 OF THE CONSTITUTION OF ISLAMIC REPUBLIC OF PAKSITAN, 1973

Respectfully Sheweth: -

**FACTS**

1. The present petition is being instituted and filed under the signatures of Mr. Muhammad Ashfaq S/o Muhammad Hussain bearing CNIC 36302-8340105-7 R/o House No.29/D, Mohallah Chah Hafeezwala, Dolat Gate, Multan, 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.
2. That the petitioner is Individual and engaged in the business of trading/import of karyana store, dry fruit etc and duly registered with the Tax Authorities at National Tax Number (NTN) 0104230-7 since 01.07.1995 and Sales Tax Number 3277876154002 under the jurisdiction of Regional Tax Office Multan. (Copy of NTN Inquiry Attached as Annexure A)

