

TaxHelpline Case No. 175 of 2013

[INLAND REVENUE APPELLATE TRIBUNAL]

**Before Nazir Ahmad, Judicial Member and Mian Maspod
Ahmad, Accountant Member**

**Khubaib Ahmad for Applicant. Shahid Sardar DR for
Respondent**

**Messrs NASEEM PLASTIC HOUSE, FAISALABAD
Vs
C.I.R., R.T.O.FAISALABAD**

**M.A. Stay No.935/LB of 2012 in S.T.A. No.960/LB of 2012,
decided on 17th October, 2012**

ORDER

The petitioner prays for issuance of restrains order in respect of an order dated 14-9-2012 whereby registration of the petitioner registered person has been suspended w.e.f. the date of its registration till further order.

2. The learned counsel, tendering appearance for the petitioner, submits that the appeal has already been filed under section 46 of the Sales Tax Act, 1990 (the Act) which is pending adjudication before this Tribunal. He points out that the whole exercise of suspension of registration of petitioner suffers from legal as well factual infirmities and improprieties which warrant suspension of the order separately impugned before this Tribunal. He contends that the petitioner has a good prima facie case and there is every likely hood of success of the said appeal on its merit. Also that non-interference in the matter by this Tribunal would result an irreparable loss to the petitioner while the balance of convenience also lies in favour of the petitioner. The learned DR resists the prayer.

3. We have heard the learned representatives of the two parties. The facts that the suspension order dated 14-9-2012 is subjudice before this Tribunal is not denied. Under the circumstances and in the interest of justice, we deem it appropriate to order for stay of suspension of the in impugned order bearing C.No.50 dated 14-9-2012 for a period of 30 days or the decision petitioner's main appeal whichever is earlier.

Order accordingly

Disclaimer /Note: We have reproduced the judgment for facilitation of readers, however, the readers must study the original or certified copy of the above said judgment before referring it in any Court of Law. The judgment as reproduced above is a reported judgment available in law magazines and journals namely **2013 PTD 965**.
