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BEFORE THE APPELLATE TRIBUNAL, SINDH REVENUE BOARD

DOUBLE BENCH-II

APPEAL NO. AT-45/2019

M/s Webdna Works (Pvt.) Ltd. Appellant

Versus

Assistant Commissioner (Unit-), SRB, Karachi Respondents

Mr. Saleem Abbasi (ITP) for appellant

Mr. Zohaib Athar AC-SRB, Karachi for respondent

Date of hearing 10.05.2019

Date of Order 13.05.2019

ORDER

Agha Kafeel Barik: Reference is made to the earlier order dated 07.05.2019 of this Bench. Consequent upon our order Mr. Zohaib Athar AC SRB filed comments on the application of stay and the appeal filed before the Tribunal under section 61 against Commissioner (Appeals) Order under section 58 (4). He submitted that the appellant had filed appeal before Commissioner (Appeals) on 29.11.2019 and was required by the Commissioner (Appeals), to submit break up/ summary of services rendered under tariff code 9813.7000 (A.T.M operations etc.) in Sindh and outside Sindh, as the order under section 23 has been passed on total receipts on all-Pakistan basis. However, Mr. Zohaib the learned AC alleged that the appellant has not been able to submit so far the details required by the Commissioner (Appeals), which is the main reason of pendency of his appeal.

02. In the meanwhile the Commissioner (Appeals) granted him stay under section 58 (4) which expired after 60 days on 10.04.2019. Hence the Commissioner (Appeals) was justified to refuse further stay as per his impugned order dated 12.04.2019, as it was beyond his power. He also opposed grant of stay of recovery of demand, with the argument that the appellant was deliberately causing delay of hearing of appeal before Commissioner (Appeals).



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03. The learned AR. On the other hand submitted that the appellant is bent upon to enforce recovery of demand, while their appeal is pending before Commissioner (Appeals). However, he could not produce any evidence about his allegation of forced recovery of disputed demand. Mr. Zohaib AC, on the other hand denied that he has taken any coercive measures.

04. Heard both the parties. In view of the circumstances of the case the stay granted by this Bench vide order dated 07.05.2019 is further extended for a period of 6 weeks or one week after the decision of appeal by the Commissioner (Appeals), whichever date is earlier. Meanwhile the Commissioner (Appeals) is directed to decide appeal in 6 weeks. The appellant is also directed to submit such details as required by the Commissioner (Appeals), at the earliest, and not to obtain any further adjournments so as to facilitate the expeditious disposal of his appeal.

05. Appeal is disposal of as above.


(Muhammdad Ashfaq Balouch)
JUDICIAL MEMBER


(Agha Kafeel Barik)
TECHNICAL MEMBER

Certified to be True Copy

Karachi.

Dated: 13.05.2019

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SINDH REVENUE BOARD

1. The appellant through authorized Representative.
 2. The Assistant Commissioner (Unit-), SRB, Karachi.
- Copy for information to:-
3. The Commissioner (Appeals), SRB, Karachi.
 4. Office Copy.
 5. Guard File.

Order issued on-----

13/5/19
Registrar

Order Dispatched on-----

15/5/19
Registrar