

IN THE APPELLATE TRIBUNAL INLAND REVENUE LAHORE
BENCH, LAHORE

M.A (Stay) No.2277/LB/2014
In
STA No.967/LB/2014

M/s Dyna Pack, Lahore.

...Applicant

Versus

The CIR Zone-XII, RTO-II, Lahore.

Respondent

Applicant by : Ch. Usman Khalil Kamboh, Advocate.
Respondent by : Ms. Fouzia Adii, D.R.

Date of hearing : 17.09.2014
Date of order : 17.09.2014

ORDER

This miscellaneous application has been preferred at the instance of the registered person for grant of stay against the recovery of tax demand created vide order in original No.429/A dated 04.11.2013 and adjudged in appeal by the learned CIR(A) vide order dated 31.05.2014.

2. The learned A.R stated that besides 100% penalty a tax demand of Rs. 1,10,345/- was created and on first appeal the learned CIR(A) upheld the treatment. Further stated that being aggrieved the applicant filed appeal before the Tribunal which is still pending for adjudication. He stated that during the pendency of appeal the department has started coercive measures for recovery of disputed tax demand and bank accounts of the applicant have been attached by issuing notice under Section 48(1)(B) of the Sales Tax Act, 1990. According to him, the balance of convenience lies in applicant's favour and if the stay against recovery of the disputed demand is not granted he would suffer an irreparable loss. The learned D.R, on the other hand, opposed the contentions advanced by the learned

-2-

3. After having heard the rival arguments we feel that the applicant has prima facie an arguable case. Therefore, the recovery proceedings are stayed and the department is directed not to further initiate any recovery proceedings till the decision of appeal by the ATIR and the notice issued u/s 48(1)(B) attaching bank accounts should be withdrawn.

4. The miscellaneous application succeeds accordingly

sdc
(NAZIR AHMAD)
JUDICIAL MEMBER

sdc
(MUHAMMAD AKRAM TAHIR)
ACCOUNTANT MEMBER