ANWEX-B

IN THE SUPREME COURT OF PAKISTAN (APPELLATE JURISDICTION)

PRESENT:

MR. JUSTICE TASSADUQ HUSSAIN JILLANI MR. JUSTICE ASIF SAEED KHAN KHOSA

CIVIL PETITION NO. 1580 OF 2008

(On appeal against the judgment dated 18.9.2008 passed by Peshawar High Court, Peshawar in Tax Reference No. 24/08)

Collector Sales tax & Central Excise, Peshawar

... Petitioner

VERSUS

M/s Makk Beverages & Mineral Water (Pvt) Ltd

... Respondent

For the Petitioner:

Raja Muhammad Bashir, ASC

For the Respondents:

Abdul Rauf Rohaila, ASC

Date of Hearing:

13.4.2010

ORDER

TASSADUQ HUSSAIN JILLANI, J.- This petition is directed against the judgment dated 18.9.2008 vide which learned Division Bench of the Peshawar High Court while dismissing the reference filed by the petitioner (Collector Sale) Tax and Central Excise, Peshawar) directed as under: -

"However, the Federal Excise and Sales Tax Department may conduct fresh audit of the respondent-unit, if so advised and permissible under the law. In case, any contravention is detected, the respondent-unit may be proceeded against in accordance with law."

2. Learned counsel argued the case at some length but when confronted with the import of the impugned judgment, operative part of which has been reproduced in the

2 Supprintendent Supremy Court of Pakistan preceding paragraph, opted not to press this petition so as to ask the competent authority to decide the matter within 30 days.

In view of the fair stand taken by learned counsel 3. for the petitioner, this petition is disposed of as not pressed. We are sanguine the competent authority shall decide the matter within the time indicated by learned counsel for the petitioner. Disposed of accordingly.

CMA 2002/2009

Since the main petition is decided, this CMA is

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Ords. A8if Caced Illow Iclosa. J.
Certifiegto be True Copy also disposed of accordingly. Suprame Court of Pakistan ICLAMABAD Approved For Reporting hurram P.A. GN No:

Date of Preventation