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IN THE SUPREME COURT OF PAKISTAN
(Appellate Jurisdiction)

PRESENT:

MR. JUSTICE UMAR ATA BANDIAL
MR. JUSTICE YAHYA AFRIDI

Civil Petition No. 165-L of 2015

(On appeal from the judgment/order dated 29.09.2014 of the Lahore High Court, Lahore passed in STR No. 109 of 2014).

Commissioner, Inland Revenue, Petitioner(s)
Faisalabad

Versus

M/s Ishaq Polypropylene Industries, Respondent(s)
Faisalabad and another

For the Petitioner(s) : Mr. Sarfaraz Ahmed Cheema, ASC
a/w Naeem Hassan Secy. Litigation,
FBR

For the Respondent(s) : N.R.

Date of Hearing : 06.07.2020

ORDER

UMAR ATA BANDIAL, J.— This petition is filed against the judgment of the learned High Court dated 29.09.2014 which affirms the orders passed by the learned Appellate Tribunal dated 12.05.2014 and the order of the Commissioner (Appeals) dated 24.05.2013. These judgments hold that there is no material on record to show that the suppliers of the respondents had been blacklisted on a date prior to the adjustment of input tax by the respondents being made on the basis of alleged fake invoices issued by such

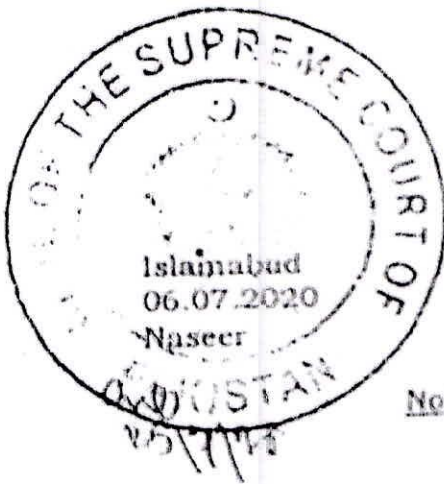
ATTESTED

Senior Court Associate
Supreme Court of Pakistan
Lahore

suppliers. In this case, the blacklisting order against the respondents' suppliers is not established on record. In such circumstances, there can hardly be any case for the invoices of such suppliers to be treated as being fake and fictitious.

2. Consequently, we have no reason to interfere with the finding recorded by the learned three *Jora* below. This petition is, therefore, dismissed and leave to appeal is refused.

Sd/-J
Sd/-J



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Islamabad

Not approved for reporting

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Case No. _____
Date of Filing _____
Date of Judgment _____
Court _____
Judge _____
Judge _____
Judge _____
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