IN THE SUPREME COURT OF PAKISTAN
(Appellate Jurisdiction)

PRESENT:
MR. JUSTICE UMAR ATA BANDIAL
MR. JUSTICE SAYYED MAZAHAR ALI AKBAR NAQVI

Civil Petition No. 3272-L of 2016
(On appeal from the judgment/order dated
08.09.2016of the Lahore High Court,
Lahore passed in STR No. 91/2011).

Commissioner Inland Revenue, Faisalabad

... Petitioner(s)

VERSUS

M/s Crescent Textile Mills Limited, Faisalabad and another

...Respondent(s)

For the Petitioner(s):   Mr. Sarfraz Ahmed Cheema, ASC

For the Respondent(s):   Ex-parte

Date of Hearing: 11.02.2021

ORDER

UMAR ATA BANDIAL, J.— The learned Appellate Tribunal vide its order dated 11.12.2010 has allowed the claim for refund by the respondents in full whilst the CIR (Appeals) had allowed the same partly. The objection by the petitioner-department before the statutory fora as well as the learned High Court was that the respondent had failed to produce the Sales Tax Return and the sales tax profile of its suppliers which had deducted sales tax on the supplies made to the respondents. The learned High Court has in the impugned judgment dated 08.09.2016 affirmed the findings of the learned Tribunal to the effect that the issue raised by the

ATTESTED

Court Associate

petitioner-department is one of fact and in this respect the learned Tribunal had given its clear finding.
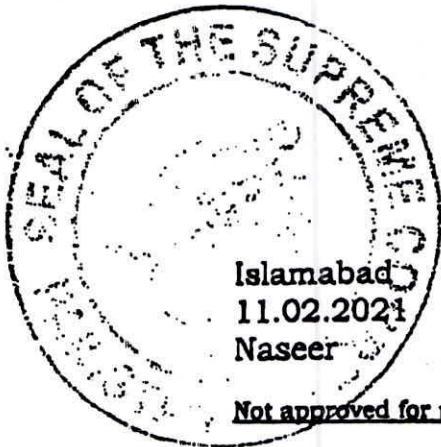
2.   On our query whether the supplies made to the respondent by its registered supplier are alleged to be based on fake invoices, the learned counsel for the petitioner-department has answered in the negative. In that scenario the dispute concerns the quantum of evidence that the petitioner-department requires for processing the refund claimed by the respondent. That matter lies in the province of a factual controversy. This petition is therefore dismissed and leave to appeal is refused.

Sd/J

Sd/J
Certified to be True Copy

Senior Court Associate
Supreme Court of Pakistan
Islamabad

Islamabad
11.02.2021
Naseer

Not approved for reporting

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Date of Deliv...   02/05/21