

APPELLATE TRIBUNAL INLAND REVENUE
(DIVISION BENCH-I) ISLAMABAD

MA (Stay) No.1514(IB)2022

In:

ITA No. 1624/IB/2022

(Tax Year 2020)

Sheikh Naseem Akhtar, Raja Bazar,
Rawalpindi.

Applicant

Versus

Commissioner Inland Revenue,
RTO, Rawalpindi.

Respondent

Taxpayer by : Mr. Zahid Shafique, Advocate.
Department by : Mrs. Misbah Noreen, D.R
Date of Hearing : 22.03.2023
Date of Order : 22.03.2023

O R D E R

MUHAMMAD IMTIAZ (ACCOUNTANT MEMBER): This miscellaneous application has been filed by the applicant seeking stay against recovery proceedings of outstanding tax demand which is in question under appeal, pending for adjudication before this Tribunal. The learned counsel stated that department has issued recovery notice therefore, he has apprehension of recovery of the outstanding tax demand. He prayed that if the stay is not granted the taxpayer will suffer irreparable financial loss. He prayed and requested for grant of stay till the decision in main appeal. On the other hand, learned DR has opposed for grant of stay, requested by the taxpayer.

2. After hearing both the parties and having perused the record, it is observed that appeal is pending for adjudication before this Tribunal which is not part of the application. Learned AR has also provided written submission for which rebuttal from department is awaited. On the other hand, department has also issued recovery notice. **In these circumstances, stay till the decision of appeal is granted against recovery proceedings.** In the meantime, the department is restrained not to press for recovery of impugned dues through coercive measures during this period. The main appeal in this case is fixed for hearing on 11.05.2023.

3. Resultantly miscellaneous application stands accepted as discussed.

(MUHAMMAD IMTIAZ)
Accountant Member

(M. M. AKRAM)
Judicial Member

TRUE COPY

TRUE COPY OF ORDER FORWARDED TO

1. APPELLANT Sheikh Naseem Akhtar, Rawalpindi

2. RESPONDENT /

3. THE COURT /

Mubashir Khan
Asst. Land Registrar
Appellate Tribunal Land Revenue
Islamabad

22/3/23