

JUDGMENT SHEET
LAHORE HIGH COURT,
RAWALPINDI BENCH, RAWALPINDI
JUDICIAL DEPARTMENT

Writ Petition No.420 of 2014

M/s Nordex Singapore Equipment Limited **V/S** *Federal Board of Revenue, CIR
and FFC Energy Ltd.*

JUDGMENT

Date of hearing	10.10.2023
Petitioner(s) by	Mr. Shehbaz Butt, ASC.
Respondent(s) by	<p>Dr. Farhat Zafar, ASC for the Respondents No.1 and alongwith Shaikh Anwar-ul-Haq Law Officer.</p> <p>Barrister Raja Jibran Tariq Ali, Advocate for the Respondent No.3.</p> <p>Mr. Arshad Mahmood Malik, Assistant Attorney General for Pakistan.</p>

JAWAD HASSAN, J. The Petitioner/M/s. Nordex Singapore Equipment Private Limited (the “**Petitioner**”) filed this petition under Article 199 of the Constitution of the Islamic Republic of Pakistan, 1973 (the “**Constitution**”) and made prayer to declare that:-

- a) *the Petitioner having specifically performed the offshore part of the EPC contract and the goods/equipment and wind power plant procured and supplied by the Petitioner to the Respondent No.3 having charged titled and ownership outside the boundaries of Pakistan, any income arising to the Petitioner on such supply is not taxable in Pakistan in view of the Avoidance of Double Taxation Agreement entered between governments of Pakistan and Singapore.*
 - b) *the Petitioner is not liable to tax deduction under Section 152 of the Income Tax Ordinance, 2001.*
 - c) *the Respondent No.3 may graciously be directed to make payment to the Petitioner without deduction of tax.*

I. CONTEXT

2. As per contents of petition, the “*Petitioner*” is an offshore Company duly registered in Singapore and engaged in import, export, commission agency, sale of wind power equipment, design, research, development and installation of wind power equipment and relevant products. The “*Petitioner*” it is a subsidiary of Nordex Energy GMBH with ultimate shareholder being NORDEX S.E. a Company listed at stock exchange in Germany and has no permanent establishment in Pakistan in terms of the definition provided under section 2(41) of the Income Tax Ordinance, 2001 (the “*Ordinance*”), therefore, as per version of the “*Petitioner*” the equipment and goods acquired offshore were required to directly reach in Pakistan to FFC Energy Limited/the Respondent No.3 (the “*FFCEL*”) in its own name by opening valid letters of credit and after fulfillment of all the legal requirements in force in Pakistan. The title in equipment and goods directly imported by FFCEL alongwith all the related risks and rewards of ownership were transferred to FFCEL outside the territory of Pakistan, with the result that FFCEL was responsible for payment of the duties of customs, import and related taxes thereon at the import stage as well as all such payments in respect of imported equipment & goods were directly made by FFCEL to Petitioner partially in advance and the balance after completion of report. The “*Petitioner*” moved an application to the Respondent No.1/FBR on 04th April 2011, in terms of section 206-A (i) of the “*Ordinance*” read with rule 231-A of the Rules 2002, (a) stating true facts of the transaction; (b) demanding advance ruling keeping in view (i) the Income Tax Ordinance 2001; (ii) Avoiding Double Taxation Treaty (ADTT) between Pakistan and Singapore Governments related to procurement and supply of goods of FFCEL; (iii) pointing out that “*Petitioner*” does not have any permanent establishment in Pakistan; and (iv) notifying the Commissioner to the payment to Petitioner to be made without deduction of tax under section 152 and 153 of the “*Ordinance*”. Pursuant to filing of above said application, the Respondent No.2 passed order dated 04.11.2013

whereby FFCEL was directed to deduct tax from the “*Petitioner*” before remitting the payments on the rates specified in Division-II Part-III of the First Schedule to the “*Ordinance*” and above said order was communicated by the Respondent No.3/FFCEL to the “*Petitioner*” by stating that payment shall be made after deduction of tax as directed. Hence, this Petition.

II. PETITIONER'S ARGUMENTS.

3. Learned counsel for the Petitioner Mr. Shahbaz Butt, ASC *inter-alia* contended that the Petitioner, being an offshore company in Singapore, entered into an agreement with the FFCEL for supply of goods/equipment, including wind power plant and, while performing the offshore part of the Engineering, Procurement and Construction Contract (EPC), issue of deduction of income tax from the payment made to it was raised by Respondent No.3/FFCEL before the Respondent/Federal Board of Revenue by filing an application on which, the Commissioner concerned passed detailed order dated 04.11.2013 under Section 152 of the “*Ordinance*”; that the Commissioner, in aforesaid order, observed that the business profits of the “*Petitioner*”, in respect of procurement and supply of goods to the taxpayer company outside Pakistan, are not chargeable to income tax under the “*Ordinance*” and in this regard a specific direction was issued to the FFCEL, which is not paying attention to the said direction in true spirit; that the “*Petitioner*” is only seeking a clarification that being an offshore Company, the “*Petitioner*” is not liable to pay income tax; that the Respondent No.2, without adopting proper procedure and providing fair right of hearing, straight away passed the impugned order; that the “*Petitioner*” is seeking direction to the Respondents to declare that being non-resident Company, it is not liable to tax deduction under Section 152 “*Ordinance*”; that a direction be issued to the Respondent No.3 to make payment to the “*Petitioner*” without deduction of tax; that the “*Petitioner*” is seeking exemption from deduction of tax in terms of Section 152(7)(a) of the “*Ordinance*”, which requires interpretation by this Court.

III. RESPONDENTS ARGUMENTS.

Submissions by Dr. Farhat Zafar, ASC for Respondent No.1/FBR

4. Conversely, Dr. Farhat Zafar, ASC for the Respondent No.1/FBR *inter alia* raised objection qua maintainability of this petition on the ground that the “*Petitioner*” has no *locus standi* to file this petition and not an aggrieved party as the Respondent/FBR has not passed order against the “*Petitioner*”; that the “*Petitioner*” is admittedly an offshore Company, which has no direct nexus with the Federal Board of Revenue; that “*Petitioner*” has alternate remedy available against impugned order by filing revision in terms of Sections 122A or 122B of the “*Ordinance*” and therefore, this petition is premature being an attempt to preempt the levy of income tax under the law; that the Nordex Energy GMBH Erich-Schlesinger-Strike is the parent company, which has its permanent establishment in Pakistan in the shape of M/s. Nordex Pakistan Private Limited, which is also engaged in a supervisory activity and the parent company’s profits include income from the instant venture in Pakistan, therefore; the arguments of the Petitioner are not sustainable in the eye of law; that the parent company is trying to evade the due tax simply by changing hands and prompting the “*Petitioner*” as the only beneficiary of remittances despite of the fact that the “*Petitioner*” itself admitted the execution of contract with all the members of the EPC.

Submission by Barrister Raja Jibran Tariq Ali, Advocate for the Respondent No.3/FFCEL.

5. Barrister Raja Jibran Tariq Ali, *inter alia* submitted that the Respondent No.3/FFCEL is a special purpose public limited company which has been established and set up under the laws of Pakistan and is incorporated under the repealed Companies Ordinance 1984, now Companies Act, 2017; that the FFCEL is a subsidiary of Fauji Fertilizer Company Limited and entered into an EPC contract with the “*Petitioner*”, whereby each party has been assigned separate functions

to be performed at different periods of execution; that the payment terms for the “*Petitioner*” are distinct as per Schedule 16 of the EPC Contract, however payments to all contractors are linked with mobilization advances and achievement of milestones mentioned in the EPC Contract; that total consideration payable to the “*Petitioner*” was Rs.57.26 Million USD (Rs. 5.1 Billion) for provision of Plant Machinery, the offshore part of the EPC Contract; that on 19.06.2013, Respondent No.1/FBR directed the FFCEL to furnish a notice in writing under Section 152(5) “*Ordinance*” expressing payment to non-resident person and thereafter the application of FFCEL was decided on 04.11.2013 holding that the case of “*Petitioner*” does not qualify for exemption under the relevant law primarily on the ground that connected parties to the EPC contractors had permanent establishment(s) in Pakistan; that plea of the “*Petitioner*” as well as FFCEL was overlooked with regard to the fact that ownership of equipment purchased from “*Petitioner*” was transferred in the name of Respondent No.3/FFCEL outside the jurisdiction of Pakistan; that the Respondent No.2 did not properly evaluate/consider the real facts and material available on record, and wrongly directed the FFCEL to deduct tax from the “*Petitioner*” before remitting the payments to it; that according to agreement of EPC with FFCEL the supply of equipment was to be made through “*Petitioner*”, but the ultimate destination of income from this project has already been admitted by the parent Company of Nordex Pakistan Private Limited, hence the remittances can be made to it, which is subject to tax under Section 152 of the “*Ordinance*”.

6. I have heard the arguments and perused the record.

IV. DETERMINATION BY COURT

7. It evinces from the record that the “*Petitioner*” moved an application to the Respondent No.1/FBR on 04th April 2011, in terms of Section 206-A(i) of the “*Ordinance*” read with Rule 231-A of the Income Tax Rules 2002 (“*the Rules*”). For ready reference the aforesaid Sections/Rules are reproduced as follows:

“SECTION 206-A:

(1) *The Board may, on application in writing by a non-resident taxpayer, issue to the taxpayer an advance ruling setting out the Commissioner's position regarding the application of this Ordinance to a transaction proposed or entered into by the taxpayer.*

(2) *Where the taxpayer has made a full and true disclosure of the nature of all aspects of the transaction relevant to the ruling and the transaction has proceeded in all material respects as described in the taxpayer's application for the ruling, the ruling is binding on the Commissioner with respect to the application to the transaction of the law as it stood at the time the ruling was issued.”*

“RULE 231-A:

(1) *A non-resident person desiring an advance ruling under section 206A of the Ordinance, 2001 (XLIX of 2001) shall make an application to the Federal Board of Revenue in the following form set out in the Schedule below.*

(2) *The application under sub-rule (1) shall be considered by a Committee consisting of the following members, namely:-*

- (a) *Chairman, Federal Board of Revenue - Chairman*
- (b) *Member (Direct Taxes), FBR - Member*
- (c) *Solicitor General, Law, Justice - Member and Human Rights Division.*

(3) *The Committee may obtain comments of the Commissioner of Income Tax concerned and, if it considers necessary, advice of a legal expert on the application and decide the issue, as it may deem appropriate, in a joint sitting or through circulation amongst its members.*

(4) *Advance ruling for the purposes of this rule means determination by the Committee in relation to the transaction which has been undertaken or is proposed to be undertaken by a non-resident person the question of law specified in the application.*

(5) *The advance ruling shall be binding on the Commissioner only in respect of the specific transaction on which such advance ruling is issued. The advance ruling shall continue to remain in force unless there is a change in facts or in the law on the basis of which the advance ruling was pronounced.*

(6) *The copy of the advance ruling pronounced by the Federal Board of Revenue shall be provided to the applicant and to the Commissioner of Income Tax having jurisdiction over the case.*

(7) *Notwithstanding anything contained in this rule, the advance ruling shall cease to be binding on the Commissioner, if it is subsequently found to have been obtained by fraud or misrepresentation of facts about the nature of the transaction on which advance ruling was issued.*

(8) *An application filed under this rule shall be disposed of not later than ninety days of its receipt.”*

8. Pertinently, the “*Petitioner*” mentioned down all the facts of the case in his aforementioned application filed under Section 206-A of the “*Ordinance*” and Rule No.231-A of the “*Rules*”, whereupon the FBR, vide its letter C.No. 6(2)I&T. Taxes/2011 dated 24th May 2011 required the “*Petitioner*” to provide further information, which was provided on 28th June 2011 and forwarded the application for advance ruling to the Chief Commissioner Inland Revenue, LTU, Lahore in terms of letter No. LT-4904-11 dated 12th July 2011. Non-decision of above said application prompted the “*Petitioner*” to furnish reminders respectively on 22nd January 2013, 14th March 2013 and then on 19th April 2013. Thereafter, during the pendency of advance ruling as aforesaid, the Respondent FBR, in terms of letter C.No. 6(2) Int-Taxes/11-826-48-R dated 19th June 2013 directed the Respondent No. 3/FFCEL to approach the concerned Commissioner Inland Revenue by furnishing/submitting a notice in writing in terms of sub-section (5) of Section 152 of the “*Ordinance*”, expressing intention of payment to the “*Petitioner*” without deduction of tax. Consequently, the FFCEL filed notice under section 152(5) of the “*Ordinance*” before the Respondent No.2/Commissioner Inland Revenue in terms of letter dated 04th September 2013. The Respondent No.2, through its Assistant Commissioner Inland Revenue, Enforcement-II, Zone-I, RTO, Rawalpindi, required the “*Petitioner*” and the Respondent No.3 vide notice dated 17th September 2013 to furnish copy of the ADTT and

further details and, after receiving the aforesaid particulars, the Respondent No.2 passed the impugned order dated 04.11.2013, against the Respondent No.3/FFCEL and directed it to deduct tax from the “*Petitioner*” before remitting the payments to it. During the course of hearing, learned counsel for the Respondent No.3/FFCEL partially admitted that, according to agreement EPC between the Petitioner and the Respondent No.3/FFCEL, the supply of equipment was to be made through Petitioner, whereas the ultimate destination of income from this project has already been admitted by the parent Company of Nordex Pakistan Private Limited. Whilst passing impugned order, the provisions of Section 152 of the “*Ordinance*” have been based, which Section 152 is reproduced as follows:

“SECTION 152:

- (1) *Every person paying an amount of royalties or fees for technical services to a non-resident person that is chargeable to tax under section 6 shall deduct tax from the gross amount paid at the rate specified in Division IV of Part II of the First Schedule.*
- (2) *Subject to sub-section (3), every person paying an amount to a non-resident person (other than an amount to which sub-section (1) applies) shall deduct tax from the gross amount paid at the rate, specified in Division II of Part III of the First Schedule.*
- (3) *Sub-section (2) does not apply to an amount:-*
 - (a) *that is subject to deduction of tax under section 149, 150, 153, 155 or 156;*
 - (b) *with the written approval of the Commissioner that is taxable to a permanent establishment in Pakistan of the non-resident person;*
 - (c) *that is payable by a person who is liable to pay tax on the amount as representative of the non-resident person under sub-section (3) of section 172; or*
 - (d) *where the non-resident person is not chargeable to tax in respect of the amount.*
- (4) *Where a person claims to be a representative of a non-resident person for the purposes of clause (c) of sub-section (3), the*

person shall file a declaration to that effect with the Commissioner prior to making any payment to the non-resident person.

(5) *Where a person intends to make a payment to a non-resident person without deduction of tax under this section, the person shall, before making the payment, furnish to the Commissioner a notice in writing setting out:-*

(a) the name and address of the non-resident person; and

(b) the nature and amount of the payment.

(6) *Where a person has notified the Commissioner of a payment under sub-section (5) and the Commissioner has reasonable grounds to believe that the non-resident person is chargeable to tax under this Ordinance in respect of the payment, the Commissioner may, by notice in writing, direct the person making the payment to deduct tax from the payment in accordance with subsection (2).*

(7) *Sub-section (5) shall not apply to a payment on account of:*

(a) an import of goods where title to the goods passes outside Pakistan, except an the import that is part of an overall arrangement for the supply of goods, their installation, and any commission and guarantees in respect of the supply where:-

(i) the supply is made by the head office outside Pakistan of a person to a permanent establishment of the person in Pakistan;

(ii) the supply is made by a permanent establishment of the person outside Pakistan to a permanent establishment of the person in Pakistan;

(iii) the supply is made between associates; or

(iv) the supply is made by a resident person or a Pakistan permanent establishment of a non-resident person; or

(b) educational and medical expenses remitted in accordance with the regulations of the State Bank of Pakistan.

(3) *Where there is any inconsistency between a circular and an advance ruling, priority shall be given to the terms of the advance ruling.”*

9. Bare examining of the impugned order reveals that the Commissioner did not discuss all the points raised by the “Petitioner”

and the Respondent No.3/FFCL i.e. true facts of the transaction, demanding advance ruling keeping in view the “*Ordinance*”, avoiding Double Taxation Treaty (ADTT) between Pakistan and Singapore Governments related to procurement and supply of goods of FFCEL and that the “*Petitioner*” does not have any permanent establishment in Pakistan as well as that notifying the Commissioner regarding the payment to “*Petitioner*” was to be made without deduction of tax under Section 512 and 153 of the “*Ordinance*”. It also reveals from the impugned order that the Respondent No.2 has neither considered the version of the “*Petitioner*” nor provided any solid grounds or mentioned the relevant provision of law, thus, passed a non-speaking order which is not sustainable in the eye of law i.e. Sections 206-A and 152 of the “*Ordinance*”. The Supreme Court of Pakistan in the case of “MOLLAH EJAHAR ALI Versus GOVERNMENT OF EAST PAKISTAN and others” (*PLD 1970 SC 173*) has explained the need and importance for passing a speaking order by stating that:

"There is no doubt that the High Court's order which is unfortunately perfunctory gives the impression of a hasty off-hand decision which, although found to be correct in its result, is most deficient in its content. if a summary order of rejection can be made in such terms, there is no reason why a similar order of acceptance saying "there is considerable substance in the petition which is accepted", should not be equally blessed. This will reduce the whole judicial process to authoritarian decrees without the need for logic and reasoning which have always been the traditional pillars of judicial pronouncements investing them with their primary excellence of propriety and judicial balance. Litigants who bring their disputes to the law Courts with the incidental hardships and expenses involved do expect a patient and a judicious treatment of their cases and their determination by proper orders. A judicial order must be a speaking order manifesting by itself that the Court has applied its mind to the resolution of the issues involved for their proper adjudication. The ultimate result may

be reached by a laborious effort, but if the final order does not bear an imprint of that effort and on the contrary discloses arbitrariness of thought and action, the feeling with its painful results, that justice has neither been done nor seems to have been done is inescapable. When the order of a lower Court contains no reasons, the appellate Court is deprived of the benefit of the views of the lower Court and is unable to appreciate the processes by which the decision has been reached."

10. Similarly, the Courts in various judgments, has directed several authorities to adhere to the above-mentioned principle while passing a speaking order with reasons and after keeping in view the facts and circumstances of the case, applicable law as well as precedents, if available. Reliance is placed on the case titled "TOWN COMMITTEE, PIPLAN Versus Muhammad Hanif and others" (**2008 SCMR 723**). It is also worth mentioning that it is inalienable right of the Petitioner and Respondent No.3 to be treated in accordance with law by the Respondent/FBR and no action detrimental to the reputation, life, and liberty shall be taken except as per law and in the case in hand the relevant law is the "*Ordinance*" and the "*Rules*". In said regard obligations of the public functionaries have been enumerated in case "GOVERNMENT OF PAKISTAN THROUGH DIRECTOR-GENERAL, MINISTRY OF INTERIOR, ISLAMABAD and others versus FARHEEN RASHID" (**2011 SCMR 1**) reading as follows:

"It is the inalienable right of every citizen to be treated in accordance with law as envisaged by Article 4 of the Constitution. It is the duty and obligation of the public functionaries to act within the four corners of the mandate of the Constitution and Law. Even the Chief Executive of the Country is not above the Constitution and is bound to obey the command of the Constitution as envisaged under Article 5(2) of the Constitution."

11. It has been further held in case reported as “Messrs UNITED WOOLLEN MILLS LTD. WORKERS' UNION versus Messrs UNITED WOOLLEN MILLS LTD” (**2010 SCMR 1475**) that “*even the public functionaries are duty bound to decide the case after application of mind, after addition of section 24-A in the General Clauses Act*”. Moreover, Article 10-A of the “Constitution” provides right of fair trial and due process for determination of rights and obligations. Hence, it is the duty and obligation of every public functionary, including the Respondent/FBR, to act within the four corners of the mandate of the “Constitution” and pass a speaking order. Reliance is placed on the judgment reported as “ALTAF IBRAHIM QURESHI and another versus AAM LOG ITTEHAD and others” (**PLD 2019 Supreme Court 745**) wherein the Supreme Court of Pakistan has observed that “*the right of hearing of a party to a lis is one of the fundamental principles of our jurisprudence which is guaranteed by Article 10A of the Constitution in its assurance of a "fair trial and due process" to a litigant.*” Furthermore, whilst signifying regulatory status and functions of FBR, this Court held in case “CHENAB FLOUR AND GENERAL MILLS versus FEDERATION OF PAKISTAN and others” (**PLD 2021 Lahore 343**) that “*the FBR being regulator has powers and functions under Section 4 of the Act which corresponds with the preamble of the Act and in furtherance of the object provided therein. The preamble mentioned above further emphasis the purpose of creating the Authority of FBR i.e. to:- (i) regulate; (ii) administer; (iii) manage; (iv) impose; (v) levy and collection of taxes and duties. The preamble if read with powers and functions of FBR empowers it to perform functions that are necessary to achieve the objectives and purposes of the Act.*”

12. It is however, observed that the Respondents No.1 and 2/FBR being the Regulator, on touchstone of above referred pronouncements, have not met their statutory obligations and impugned order has been passed by the Respondent No.2 against the provisions and all norms of law. Matter in issue was not timely decided in absolute form as well as common purpose of applications made under different statutory

provisions was defeated, thus; such practice of the Respondents No.1 and 2 has not only frustrated cause of justice, but has also added agonies of parties as well as has tiled additional burden and workload for this Court to take away precious time, energy and sources of machinery of law.

13. Since the impugned order has been passed without properly hearing the “*Petitioner*” or its representative and the Respondent No.3 and considering the EPC contract, against which remedy of revision under Sections 122A or 122B ibid, as argued by learned counsel for the Respondent/FBR, is available. It has been held in the case of “The Murree Brewery Co. Ltd. versus Pakistan through the Secretary to Government of Pakistan Works Division” (**PLD 1972 SC 279**) that “*the rule that the High Court will not entertain a writ petition when other appropriate remedy is yet available, is not a rule of barring jurisdiction, but a rule by which the Court regulates its jurisdiction. One of the well-recognized exceptions to the general rule is a case where an order is attacked on the ground that it was wholly without authority. Where a statutory functionary acts mala fide or in a partial, unjust and oppressive manner, the High Court, in the exercise of its writ jurisdiction, has power to grant relief to the aggrieved party*”. The dictum stated above is followed in case titled “SARGODHA TEXTILE MILLS LIMITED through General Manager versus HABIB BANK LIMITED through Manager and another” (**2007 SCMR 1240**) whereby the Supreme Court has held that “*The High Court in the present case without appreciating the legal position declined to exercise the jurisdiction vested in it under the Constitution on technical ground and failed to dispose of writ petitions as well as the review petition on merits in accordance with law.*”

14. In the same path, this Court earlier held in case titled “M.C.R (PVT.) LTD. FRANCHISEE OF PIZZA HUT versus MULTAN DEVELOPMENT AUTHORITY and others” (**2021 CLD 639**) has also observed that:

“even in the presence of alternate remedy, a Constitutional petition can be entertained upon the touchstone of inadequacy of the available remedy before the prescribed forum. However, this extra-ordinary jurisdiction can only be used in exceptional circumstances where violation of some statutory duty on the part of a statutory authority is apparently established or impugned action or order reflects glaring illegality or is tainted with obvious malice or is identifiably passed as coram-non judice. ... the most essential ingredient to determine the question of maintainability of such petition is not only the availability of 'alternate remedy' but the most vital and determining factor is that such alternate remedy must also be 'adequate and efficacious.'”

15. It is worth mentioning that the impugned order has been passed against intent, object and spirit of relevant law setting prescribed standards and norms, thus, in light of what has been discussed above, this Court is not inclined to restrict scope of this constitutional petition mere due to reason that the Petitioner could have preferred a revision against impugned order. Importantly, Sections 206-A and 152(5) are interconnected and in the impugned order, care has not been taken that provisions of Section 152 of the “*Ordinance*” and Section 206-A are intertwined and were required to be read together simultaneously for purpose of deciding issue, therefore; in order to advance the cause of justice and to prevent miscarriage of justice as laid down in the judgment of the Supreme Court of Pakistan cited as “MIAN ASGHAR ALI versus GOVERNMENT OF PUNJAB through Secretary (Colonies) BOR, Lahore and others” (**2017 SCMR 118**), the writ petition is allowed, impugned order dated 04.11.2013, is set-aside and the matter is remitted to the Respondent No.2/Commissioner Inland Revenue (Zone-I), Rawalpindi, who shall decide the same afresh strictly in accordance with law and EPC contract by providing proper hearing to all concerned including the “*Petitioner*” and Respondent

No.3/FFCE, within a period of two (02) months from receipt of certified copy of this order. The representative of “*Petitioner*” and the Respondent No.3 alongwith certified copy of this order shall appear before the said Respondent on **30.11.2023** at 11:00 A.M. Moreover, in the light of the law laid down by this Court in “SHAHEEN MERCHANT versus FEDERATION OF PAKISTAN/NATIONAL TARIFF COMMISSION and others” (**2021 PTD 2126 Lahore**) and “SHELL PAKISTAN LIMITED versus PUNJAB THROUGH THE SECRETARY MINISTRY OF FINANCE and other” (**2020 PTD 1607**), as a stopgap measure, it is directed that, till the decision by the Respondent No.2, no coercive measures shall be taken against the Petitioner by the Respondents.

(JAWAD HASSAN)
JUDGE

APPROVED FOR REPORTING

JUDGE

*Usman**