

**ORDER SHEET**  
**IN THE ISLAMABAD HIGH COURT, ISLAMABAD.**  
**JUDICIAL DEPARTMENT.**

W.P. No.177-2021  
M/s CMPak LDI Limited  
Vs.  
Federation of Pakistan etc .

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
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12.12.2022	Mr. Rashid Hafeez and Mr. M. Usama Shoukat, Advocate for petitioner along with Sabir Hussain, Legal Advisor CMPak Ltd. Barrister Atif Rahim Barki, Advocate for respondents.
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The petitioner has challenged notice dated 14.01.2021, whereby demand was made with respect to short payment of advance tax.

2. At the very outset, learned counsel for the petitioner contended that instant petition has become infructuous inasmuch as income tax return for the relevant year has been furnished therefore the respondents, if find that the estimation made by the petitioner is erroneous, can also seek to proceed under the relevant provisions of law.

3. Learned counsel for the respondents controverted the position.

4. As noted above, the petitioner had questioned the notice for payment of

advance tax by the respondents on the basis that the estimation is incorrect. It is trite law that the estimation made for payment of advance tax cannot be questioned by the tax authorities and it is only when the income tax returns are filed for that particular financial year, if the estimation is found erroneous, proceedings can be initiated under the provisions of Income Tax Ordinance, 2001; reference is made to judgment of this Court in case titled M/s Telenor Pakistan Pvt. Ltd. Vs. Federation of Pakistan etc. (W.P. No.1224-2021).

5. In view of above, instant petition is disposed of as having become infructuous.

**(CHIEF JUSTICE)**