

IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

W.P. No.567 /2021

Muhammad Suleyman Khan
Vs

Assistant/Deputy Commissioner Inland Revenue etc.

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
	12.02.2021	Sardar Ejaz Ishaq Khan, Advocate for the petitioner.

Through the instant petition, the petitioner has challenged the recovery notice issued by the respondents.

Learned counsel for the petitioner, *inter alia*, contends that against the assessment order appeal has been filed before the Commissioner (Appeals) and the same has not been listed. Learned counsel further contends that the taxpayers are facing problems due to change in modality of the filing of the appeals before respondent No.4. In this behalf, it was pointed out that now the appeal can only be filed online, whereas the software program of respondent No.4 contains virus and no acceptance is being issued. It was further submitted that even the limitation period fixed is in violation of provision of Income Tax Ordinance, 2001.

Notice to the respondents. Representative of respondent No.4 dealing with online appeals shall appear in person on the next date of hearing.

Relist on 15.02.2021. To be heard alongwith W.P. No.291 of 2021.

C.M. No.01/2021

Notice. Meanwhile, the impugned notice under Section 140 of the Income Tax Ordinance, 2001 to the extent of the petitioner shall remain suspended.

C.M. No.02/2021

Dispensation sought for is allowed subject to all just and legal exceptions.

**(AAMER FAROOQ)
JUDGE**

M. Naveed