

ORDER SHEET.

IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT.

Writ Petition No. 2666/2021

M/s Akbar & Zakria Pipes Private Limited through Manager Finance.

Versus

Federation of Pakistan through Chairman FBR & others.

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
(01)	27.07.2021	Ch. Imran Ul Haq, Advocate for the petitioner.

The petitioner’s case is that sales tax refund in the amount of Rs.2 Million is due to the petitioner for the month of January 2016.

2. The learned counsel for the petitioner states that various applications were submitted manually before respondent No.2 in 2016 to claim the refund as the petitioner was unable to file an application through the online portal. However, no response was received from respondent No.2 and in the meanwhile, a period of one year prescribed for claiming a refund had expired. Subsequently, the petitioner continued to file applications for condonation of delay and to claim its sales tax refund. The application for condonation of delay was dismissed by order dated 24.09.2019 by respondent No.2. A review against the said order was filed, which was also dismissed by order dated 14.07.2020. The learned counsel for the petitioner states

that the refusal to issue the refund amounts to unjust and state digest and is not permissible in accordance with the law laid down by the august Supreme Court in **Pfizer Laboratories Limited vs. Federation of Pakistan (1998 PLD SC 64)**.

3. Let issue notices to the respondents for 07.10.2021, who will file para-wise comments within a period of two weeks.

C. M. No. 01/2021

Notice.

C. M. No. 02/2021

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

(BABAR SATTAR)
JUDGE