

Form No: HCJD/C-121  
**ORDER SHEET**

**IN THE ISLAMABAD HIGH COURT, ISLAMABAD**  
**JUDICIAL DEPARTMENT**

W.P No. 354/2021

Saba Aslam Education & Welfare Trust

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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01. 28-01-2021. Mirza Saqib Siddeq, Advocate for petitioner.

Through the instant petition, the petitioner has assailed order, dated 21.05.2018, issued under section 177(1) of the Income Tax Ordinance, 2001 (herein after referred to as the "**Ordinance of 2001**"). Learned counsel has inter-alia contended that the audit notice for the tax year 2017 has been issued under section 177(1) of the Ordinance of 2001 in terms of section 214D of the Ordinance of 2001, which section has been omitted from the statute vide Finance Act, 2018, therefore, notice is without jurisdiction as no such power is

vested with the officer, to issue such audit notice. He relied on the judgment of Hon'ble Lahore High Court passed in W.P. No. 49412/2019, in case of Hamid Mehmood Vs. Federation of Pakistan dated 27.10.2020.

2. Let notice be issued to the respondents for filing report and parawise comments, so as to reach within a fortnight.

**C.M No. 01/2021.**

Notice.

**C.M No. 02/2021.**

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

**(LUBNA SALEEM PERVEZ)**  
**Judge**