

ORDER SHEET.

IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT.

Writ Petition No. 2287/2021

M/s Fast Oil, Private Limited through its Director.

Versus

Federation of Pakistan through Chairman, FBR, Islamabad & others

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
(02)	01.07.2021.	Mr. Muhammad Musawar Gill, Advocate for the petitioner.

The petitioner is aggrieved by an audit notice dated 30.03.2021.

2. The learned counsel for the petitioner states that the notice has been issued in breach of the direction issued in the law laid down by this Court in 2016 PTD 1484 pursuant to which an opportunity of hearing is to be provided to the petitioner once it takes up objections against selection for audit, and further that reasoned order has to be passed after hearing the petitioner and before undertaking the audit which was not done in the instant case, even though the petitioner duly raised objections against its selection in the audit. The learned counsel for the petitioner further states that the show cause notice dated 28.05.2021 and notice to amend assessment under Section 122(9) of the Income Tax Ordinance, 2001, dated

09.06.2021 suffer from the jurisdictional defect that the audit findings, which were the consequence of an illegal audit, were not finalized within the tax year during which the audit was initiated, and this is in breach of the law laid down by the august Supreme Court in 2018 SCMR 1328.

3. Issue notices to the respondents, who will file report and para-wise comments within a period of two weeks.

4. To be heard alongwith Writ Petition No.272 of 2021.

C. M. No. 01/2021

Notice. This Court while exercising restraint is not suspending the show cause notice and the petitioner will file its response to the said notice. However, the learned Commissioner shall not pass a final order till the next date of hearing.

C. M. No. 02/2021

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

**(BABAR SATTAR)
JUDGE**