

Form No: HCJD/C-121

ORDER SHEET

IN THE ISLAMABAD HIGH COURT, ISLAMABAD
(JUDICIAL DEPARTMENT)

W.P. No. 2342 of 2019

M/s Pakistan Mobile Communication Ltd.

Vs

FOP, etc.

S. No. of order/ proceedings	Date of order/ proceedings	Order with signature of Judge and that of parties or counsel where necessary.
06)	<u>13.10.2022.</u>	Mr Muhammad Usman Shaukat Advocate, for the petitioners. M/s Saeed Ahmed Zaidi, Babar Bilal and Tariq Bilal, Ch. Naeem ul Haq Advocates, for the respondents. Mr Masood Akhtar, Commissioner/Audit, LTO, Isb.

Through this order I shall decide the instant petition as well as W.P. Nos. 2343/2019, 4254/2019, 4255/2019, 4256/2019, 4449/2019, 734/2020. In all these petitions, the petitioner companies have assailed show cause notices issued by the respondents.

2. It is settled law that show cause notice is not an adverse order. The question of jurisdiction regarding delegation of powers has been settled by the august Supreme Court vide judgment, dated 20.11.2018, passed in Civil Petition Nos. 398-L of 2018, etc. title "The Commissioner Inland Revenue, Zone-III, RTO-II, Lahore v. M/s Hamza Nasir Wire, etc.

3. The learned counsel for the petitioner has contended that the provisions of the Federal Excise Act, 2005 are distinct and, therefore, the judgment of the august Supreme Court is distinguishable.

4. The judgment of the august Supreme Court has been perused. The question of jurisdiction regarding delegation of powers has been settled by the august Supreme Court in the aforementioned judgment. The same principles are, therefore, attracted in case of the Federal Excise Act, 2005.

5. As already noted, show cause notice is not an adverse order and, therefore, the petitioner companies cannot be treated as aggrieved parties in the context of Article 199 of the Constitution of the Islamic Republic of Pakistan, 1973. Moreover, the petitioner companies would be at liberty to raise the question of jurisdiction before the authority that had issued the show cause notices.

6. For the above reasons, the petitions are without merit and, therefore, accordingly **dismissed**.

(CHIEF JUSTICE)