

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

W.P.No.2672 of 2021

M/s Wood Hive Furnishers and Interior Designers

**Versus**

The Chairman, Federal Board of Revenue and others

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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**27.07.2021    Mr. Ehsan Ullah Sial, Advocate for the petitioner.**

Through the instant writ petition, the petitioner, M/s Wood Hive Furnishers and Interior Designers, impugns notice dated 01.07.2021 whereby it was called upon to show cause under Section 11(2) of the Sales Tax Act, 1990 (“~~the~~**1990 Act**”) as to why penalty of one million rupees should not be imposed on it under Section 33(25) of the said Act. Furthermore, the date of hearing pursuant to the said show cause notice was fixed for 14.07.2021. The petitioner had also been called upon to submit reply of the said show cause notice. Instead of filing reply to the said show cause notice, the petitioner has challenged the said notice in the instant writ petition by taking the plea that after the issuance of the said show cause notice, the definition of Tier-1 retailer was amended by the Finance Act, 2021 which came into effect on 01.07.2021. It was also submitted that on the basis of the said amendment the impugned show cause notice was liable to be withdrawn.

2. There is nothing stopping petitioner to agitating this ground to its reply to the impugned show cause notice. It is well settled that mere issuance of a show cause notice does not amount to an adverse action. Reference in this regard may be made to the cases of Mir Nabi Bakhsh Khan Vs. Branch Manager, National Bank of

Pakistan, Jhatpat and others (2000 SCMR 1017)  
and Zaver Petroleum Corporation Limited Vs.  
Federal Board of Revenue (2016 PTD 2332). It is  
also well settled that a writ petition against the  
mere issuance of a show cause notice is not  
maintainable unless the same is wholly without  
jurisdiction and in violation of a statute. Reference  
in this regard may be made to the cases of Al-  
Ahram Builders (Pvt.) Ltd. Vs. Income Tax  
Appellate Tribunal (1993 SCMR 29), Pakistan  
Tobacco Company Limited Vs. Government of  
Pakistan (1993 SCMR 493), Deputy Commissioner  
of Income Tax/Wealth Tax, Faisalabad Vs. Punjab  
Beverage Company (Pvt.) Ltd. (2007 PTD 1347),  
Irum Shah Shahadi Vs. Principal School of  
Nursing, Mayo Hospital, Lahore (2017 PLC (C.S.)  
943) and Apna T.V. Channel (Private) Limited Vs.  
Pakistan Electronic Media Regulatory Authority  
(2017 CLC 199). In the case at hand, there is no  
exceptional circumstance which would warrant  
interference with the impugned notice. In the case  
of Muhammad Aslam Vs. Federation of Pakistan  
and others (2017 PTD 803), it has been held *inter-*  
*alia* that apprehension that under the garb of a  
notice, coercive action would be taken against the  
petitioner was nothing but an apprehension and  
that the High Court in its Constitutional  
jurisdiction did not act upon mere apprehensions.

3. In view of the above, this writ petition is  
dismissed in *limine*.

(MIANGUL HASSAN AURANGZEB)  
JUDGE