

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

**Writ Petition No.1197 of 2021**

***Pakistan Mobile Communication Limited***  
***Vs.***  
***Pakistan through the Secretary Revenue & Ex Officio Chairman Federal***  
***Board of Revenue, Islamabad, etc.***

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
	30.03.2021	Mr. Hyder Ali Khan, Advocate for the petitioner.

Through the instant petition, the petitioner has assailed notice dated 26.03.2021 under section 147 of the Income Tax Ordinance, 2001.

2. Learned counsel for the petitioner, *inter-alia*, contends that initially a notice for payment of the quarterly advance tax was issued on 01.01.2021, whereby due date was mentioned as 25.03.2021. It was submitted that during the course of said period, tax credits arose, hence the petitioner waited and made the payment after the adjustment of the tax credits which are permissible under the formula provided under the Ordinance and made payment of Rs.1.4 billion approximately. It was contended that through the impugned notice, the respondents have recalculated the amounts and not taken into account the tax credits. It was further contended that even surcharge is being demanded from the petitioner.

3. Notice to the respondents, who shall file report and parawise comments/reply, so as to reach this Court within a fortnight.
4. Re-list on 17.05.2021.

**CM No.01 of 2021**

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

**CM No.02 of 2021**

Notice. Meanwhile, the impugned notice shall remain suspended, however, the petitioner shall continue to pay quarterly advance tax as per formula provided in the law.

**(AAMER FAROOQ)  
JUDGE**