

ORDER SHEET
IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

W.P.No.3953 of 2021

Pakistan Telecommunication Company Limited
Vs

Pakistan through the Secretary Revenue & Ex Officio Chairman FBR,
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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08.11.2021	Khawaja Aizaz Ahsan, Advocate for the petitioner.
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Through the instant petition, the petitioner has challenged show cause notice dated 06.10.2021 issued by respondent No.3.

2. Learned counsel for the petitioner, *inter-alia*, contended that the impugned show cause notice is without jurisdiction. In this behalf, it was submitted that the functions of audit and enforcement were bifurcated/divided vide the office order dated 05.08.2021. It was contended that the Commissioner, Inland Revenue Audit is to determine the liability, if any, and thereafter only the enforcement thereof becomes relevant. It was reiterated that the notice issued by the enforcement department is without jurisdiction.

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 14.12.2021.

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.

**(AAMER FAROOQ)
JUDGE**

Niqab M