

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

I.C.A. No.29/2020  
Mari Petroleum Company Limited  
**Versus**  
Federation of Pakistan through Secretary 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.
	19.02.2020	Barrister Omar Azad Malik, Advocate for the appellant.

Through the instant appeal, the appellant, Mari Petroleum Company Limited has impugns the judgment dated 28.01.2020, passed by the learned Judge-in-Chambers, whereby writ petition No. 246 of 2020, was dismissed as not maintainable.

2. In the said writ petition, the appellant impugned notice dated 07.01.2020 under section 122 (9) of the Income Tax Ordinance, 2001 ("the 2001 Ordinance") to the extent of imposition of super tax. Through the said notice dated 07.01.2020 the Additional Commissioner Inland Revenue required the appellant to communicate objections *inter alia* regarding charge of super tax on the income for the charge year under section 4B read with Section 122(5A) of the 2001 Ordinance.

3. Since the vires of section 4B of the 2001 Ordinance were challenged by the appellant and the said question of law had already been decided vide judgment dated 29.04.2019 passed in writ petitions Nos. 2293/2016, 1946/2017 and 394 of 2019, therefore the learned Judge in Chambers proceeded to dismiss the petition vide the impugned judgment in consonance with law already laid down in 2019 PTD 934 and 2018 PTD 287 and followed in above referred judgment dated 29.04.2019.

4. Learned counsel for the appellant confirmed that the question of law involved in the present lis is indistinguishable from that which has already been decided through judgment dated 29.04.2019. He further submitted that this Court vide judgment dated 27.05.2019 passed in ICA No. 214/2019 upheld the above said judgment dated 29.04.2019. Learned Counsel prayed that this appeal may also be decided in the same terms.

5. The upshot of the judgment dated 27.05.2019 passed by this Court in I.C.A. No. 214 of 2019 is that since violation of none of the provisions of law had been made out and no exceptional circumstance was existing to warrant interference in constitutional jurisdiction, therefore it was held that writ petition against a mere show cause notice is not maintainable because mere apprehension does not amount to an adverse action.

6. Now since admittedly the question of law has already been directly and substantially decided by this Court and merits of present case are identical to I.C.A. No. 214 of 2019, therefore this appeal merits to be decided on the same terms. The judgment dated 27.05.2019 passed in I.C.A. No. 214 of 2019 is attached as Annexure-I.

7. In view of the above, this appeal is dismissed in limine.

(MIANGUL HASSAN AURANGZEB)  
JUDGE

(FIAZ AHMED ANJUM JANDRAN)  
JUDGE