

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

W.P. No.219-2017

M/s Bestway Cement Limited

Vs.

Commissioner Inland Revenue, LTU, Islamabad 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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05.12.2022

Barrister Farrukh Jawad Panni, Advocate for
petitioner.
Mr. Ishfaq Hussain Naqvi, Advocate for
respondents.

The petitioner, in the instant petition,
has challenged notice dated 02.11.2016,
whereby it was intimated that its case has been
selected for 'audit' for the Tax Year 2015.

2. Learned counsel for the petitioner
contended that no opportunity of hearing was
afforded by the Commissioner while selecting
the case of the petitioner for 'audit' pursuant
to judgment dated 25.02.2016 passed in ICA
No.529-2014.

3. Learned counsel for the respondents
inter alia contended that no notice is required
to be served under the law on the petitioner.

4. Arguments advanced by learned
counsel for the parties have been heard and
the documents, placed on record, examined
with their able assistance.

5. This Court in case titled Pakistan
Telecommunication Company Limited Vs.
Federation of Pakistan through the Chairman,

Federal Board of Revenue, Islamabad etc. (ICA No.529-2014) observed that the Commissioner, before proceeding to conduct 'audit' under section 177 of the Income Tax Ordinance, 2001, shall provide opportunity of hearing to the concerned party. Following the said judgment in a similar case titled M/s Shifa International Hospitals Vs. Commissioner of Inland Revenue, Islamabad etc. (W.P. No.1887-2015), vide order dated 17.11.2016, this Court followed the same. The examination of record shows that no notice has been issued.

6. In light of above judgment of Larger Bench of this Court as well as writ petition mentioned above, instant petition is disposed of with direction to respondent No.1 to proceed with audit proceedings only after providing opportunity of hearing to the petitioner. Needless to observe that if after opportunity of hearing, respondent No.1 is of the view that audit proceedings ought not proceed, an appropriate order, in this regard, shall be passed.

(CHIEF JUSTICE)