

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

Writ Petition No.291 of 2021

M/s GMD Solar Company Private Limited

Vs.

Federation of Pakistan, 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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| | 26.01.2021 | Syed Muhammad Abbas, Advocate for the petitioner. |
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Through the instant petition, the petitioner has challenged the recovery notice issued by the respondents.

2. Learned counsel for the petitioner *inter alia* contends that against the assessment order appeal has been filed before the Commissioner (Appeals) and the same has not been listed. Learned counsel further contended that the taxpayers are facing problems due to change in modality of the filing of the appeals before respondent No.4. In this behalf, it was pointed out that now the appeal can only be filed online, whereas the software program of respondent No.4 contains virus and no acceptance is being issued. It was further submitted that even the limitation period fixed is in violation of provision of Income Tax Ordinance, 2001.

3. Notice to the respondents. Representative of respondent No.4 dealing with online appeals shall appear in person on the next date of hearing.

4. Re-list on 15.02.2021.

CM No.01 of 2021

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

CM No.02 of 2021

Notice. Meanwhile, no coercive measures shall be adopted for recovery of disputed liability tax.

**(AAMER FAROOQ)
JUDGE**