

ORDER SHEET.

IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT.

Writ Petition No.4598/2021

Askari Bank Limited through its Assistant Vice President.

Versus

Additional Commissioner Inland Revenue (Audit-I), Large Taxpayers
Office, Islamabad & others.

| S. No. of order/ proceedings | Date of order/ Proceedings | Order with signature of Judge and that of parties or counsel where necessary. |
|---|---|--|
| (01) | 27.12.2021 | Hafiz Muhammad Idris and Syed Farid Ahmed Bukhari, Advocates for the petitioner. |

The petitioner is aggrieved by a notice dated 03.11.2021, issued by respondent No.1 under Section 122(9) of the Income Tax Ordinance, 2001 (**"Ordinance"**).

2. The learned counsel for the petitioner states that under the grab of exercising authority under Section 122 of the Ordinance, the Commissioner is in fact exercising authority re audit under Section 177 of the Ordinance and consequently the impugned notice suffers from jurisdictional defect.

3. Let notices be issued to the respondents for 11.02.2022, who will file report and para-wise comments within a period of two weeks. The petitioner shall deposit the requisite fee for issuance of the notices within a period of three days.

4. The office is directed to fix this petition alongwith Writ Petition No.3186 of 2020.

C.M. No.01/2021

Notice. Meanwhile, the respondents may proceed with the show cause proceedings, but will not pass any adverse order till the next date of hearing.

C.M. No.02/2021

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

(BABAR SATTAR)
JUDGE