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

Review Application No.4/2019  
In W.P.No.34/2019  
Saudi Pakistan Industrial and Agricultural Investment Company Limited  
**Versus**  
Inland Revenue Officer and others

S. No. of order / proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
	<b>17.01.2019</b>	<b>Hafiz Muhammad Idrees, Advocate for the applicant.</b>

Through the instant review application, the applicant seeks review of order dated 08.01.2019, passed by this Court, whereby writ petition No.34/2019 was dismissed as not maintainable.

2. Learned counsel for the applicant submits that the applicant had filed an application for extension in stay before the Appellate Tribunal Inland Revenue; that the said application was not entertained by the learned Appellate Tribunal Inland Revenue with an objection that no appeal was pending before it so as to grant extension in stay; and that for the relief sought in the writ petition, the applicant has no efficacious alternate remedy; and that order dated 08.01.2019 observing that the writ petition was dismissed as not maintainable requires to be recalled.

3. I have heard the contentions of the learned counsel for the applicant.

4. Perusal of the order dated 08.01.2019 shows that the applicant's writ petition was dismissed as not maintainable on the ground that it has an alternate remedy of filing an interim appeal before the learned Appellate Tribunal Inland Revenue. As regards the contention raised by the learned counsel for the applicant that no alternate remedy is available to the applicant for the grant of

extension in stay except to file a Constitutional petition before this Court due to the objection raised by the Appellate Tribunal Inland Revenue that no interim appeal pending before it to grant extension in stay, the same has no force for the simple reason that for the relief sought in the writ petition by the applicant, it has to file an interim appeal afresh before the Appellate Tribunal Inland Revenue for the extension in stay. In the order dated 03.01.2019, the learned Appellate Tribunal Inland Revenue observed that no interim appeal was pending before it at the time when the applicant had filed an application for extension in stay. Therefore, the petitioner is required to remove the objection raised in the order dated 03.01.2019 by the learned Appellate Tribunal Inland Revenue by filing a fresh interim appeal. Since the Commissioner (Appeals) did not decide the applicant's appeal within the time fixed by the Appellate Tribunal Inland Revenue, the learned Appellate Tribunal Inland Revenue is directed to entertain and decide an interim appeal for grant of extension in stay expeditiously in the event the applicant files an interim appeal along with application for extension in stay.

5. In view of above, the instant review application, being devoid of force, is dismissed.

**(MIANGUL HASSAN AURANGZEB)**  
**JUDGE**

Qamar Khan\*