

Form No: HCJD/C-121.

ORDER SHEET

IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT

Writ Petition No.26 of 2021

M/s Telenor Pakistan (Pvt.) 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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07.01.2021.	M/s Ali Sibtaib Fazli, Umar Tariq Gull and Naeem Ahmad Awan, Advocates for the petitioner.
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Through the instant petition, the petitioner has assailed notice dated 05.01.2021, whereby it has been directed to pay the liability in the sum of Rs.3 billion within a day.

2. Learned counsel for the petitioner, *inter-alia*, contended that the petitioner under section 147 of the Income Tax, Ordinance, 2001 filed its estimation regarding advance tax and in response thereto a show cause notice was issued which was duly replied, but the order in original was passed on 04.01.2021, whereby liability of Rs.3 billion approximately was worked out. Learned counsel for the petitioner further contended that under section 137 of the Income Tax Ordinance, 2001 a period of thirty (30) days is to be given to pay liability or challenge the order in appeal. It was submitted that the

petitioner is in process of filing the appeal, however, the impugned recovery notice is in violation of section 137 of the Income Tax, Ordinance, 2001, hence not tenable.

3. Notice to the respondents for 04.02.2021.

CM No.01 of 2021

Notice. Meanwhile, no coercive measures shall be adopted pursuant to notice dated 05.01.2021.

CM No.02 of 2021

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

**(AAMER FAROOQ)
JUDGE**