

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

W.P.No.4355/2021
MOL Pakistan Oil and Gas Company
Vs.
The Federal Board of Revenue and others

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
	08.12.2021.	Mr. Shehryar Kasuri, advocate for the petitioner.

Through the instant writ petition, the petitioner, MOL Pakistan Oil and Gas Company, impugns the letter dated 31.05.2021, whereby the conversion of the refund claim in the petitioner's sales tax returns for the year 2018 was partially converted into carry forward input tax by not including the amount of RS.1,807,599, 241/- which, according to the Federal Board of Revenue's ("F.B.R.") letter dated 11.09.2021, was the subject matter of I.C.A. No.105/2019.

Learned counsel for the petitioner submitted that the petitioner's application dated 15.02.2019 for revision of its sales tax returns in order to obtain the benefit of notification (S.R.O.61(I)/2018) dated 25.01.2018, was allowed and the petitioner was permitted to revise its sales tax returns , but not to the extent of the adjustment of the sales tax on services, which was the subject matter of the litigation before the

Hon'ble Lahore High Court; that I.C.A. No.105/2019 was decided by the learned Division Bench of the Hon'ble Lahore High Court vide order dated 07.09.2020 and the said order has not been assailed by the sales tax authorities at no material stage; that the said order, however, was subject to the final adjudication of the case titled Treet Corporation Limited (2014 PTD 1285); and that while permitting the petitioner to convert its claim for input tax refund into carry forward income tax, the F.B.R. in the impugned letter dated 31.05.2021 did not take account of the order passed by the Hon'ble Lahore High Court.

Issue notice to the respondents.

Relist on 08.02.2022.

C.M. No.01/2021

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

C.M. No.02/2021

Notice.

(MIANGUL HASSAN AURANGZEB)
JUDGE

Sanaullah