

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

I.T.R. No.17 of 2019  
CM Pak Limited  
**Versus**  
Appellate Tribunal Inland 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.
	19.09.2022	Mr. Muhammad Usman Shaukat, Advocate for the applicant. Mr. Babar Bilal, Advocate for the respondents / Department.

For the reasons recorded in order of even date passed in connected I.T.R. No.15/2019 titled “CM Pak Limited Vs. Appellate Tribunal Inland Revenue and others”, the instant income tax reference is also disposed of.

(ARBAB MUHAMMAD TAHIR)  
JUDGE

(MIANGUL HASSAN AURANGZEB)  
JUDGE

Form No: HCJD/C-121  
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**ISLAMABAD HIGH COURT**  
**ISLAMABAD**

**I.T. R No.17 of 2019**

**CM Pak Limited**  
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01.                      20-05-2019      Mr. Ayyaz Shaukat, Advocate for the applicant.

The questions of law proposed for our  
consideration are as follows:-

- i. Whether the Learned Tribunal is justified in holding that enquiry can be conducted even if the original assessment is erroneous and prejudicial to the interest of revenue by negating the principle laid down by this Honourable High Court, Islamabad in Writ Petition No.2341 of 2017 in the case of Redtone Telecommunications Pakistan (Pvt) Limited v/s LTU which is binding on the Learned Tribunal under Article 201 of the Constitution?*
- ii. Whether the learned Tribunal was justified in holding for the tax year 2010 that if there is apparent illegality or error of law in already finalized order under section 120 or under section 122 of the Ordinance, 2001 and apparent loss of revenue then the tax*

*officer is empowered to conduct enquires,  
whereas section 122(5A) of the Ordinance,  
2001 does not empower to hold enquiry  
before the amendment in section 122(5A)  
through Finance Act, 2012?*

2. Let notice be issued to the respondents.

**C.M.No.01 of 2019**

Notice. Till the next date fixed, status quo shall be maintained. The office is directed to fix the instant application alongwith the main Reference after two weeks.

**C.M.No.02/2019**

Dispensation sought for is allowed, subject to all just and legal exceptions. C.M. stands disposed of.

**(CHIEF JUSTICE)**

**(MIANGUL HASSAN AURANGZEB)**  
JUDGE

*Asif Mughal/\**