Form No: HCJD/C-121

## **ORDER SHEET**

# IN THE ISLAMABAD HIGH COURT, ISLAMABAD. JUDICIAL DEPARTMENT.

### W.P. No.3677/2021

M/s Askari Bank Ltd.

#### **Versus**

Assistant/Deputy Commissioner Inland Revenue, Islamabad, etc.

| S. No. of order/ proceedings | Date of order/<br>Proceedings | Order with signature of Judge and that of parties or counsel where necessary. |  |        |           |          |     |     |
|------------------------------|-------------------------------|---|--|--------|-----------|----------|-----|-----|
| 01.                          | 15.10.2021                    | Mr. A   |  | Haider | Randhawa, | Advocate | for | the |
|                              |                               | petitioner.   |  |        |           |          |     |     |

Through the instant petition, the petitioner has challenged the notice dated 04.10.2021.

- 2. Learned counsel for the petitioner, inter alia, contends that the impugned notice is without lawful authority. In this behalf, it was submitted that through the impugned notice, the respondents seek to amend and recover the amount with respect to decision and findings rendered by the Additional Commissioner (Audit-I) Inland Revenue, Islamabad, vide order dated 09.02.2021, which is not permissible under the law. In support of contentions, learned counsel placed reliance on case reported as Reliance Commodities (Pvt) Ltd. Versus Federation of Pakistan (2020 PTD 1464). He also placed reliance on <u>Mumtaz Hussain Khan versus</u> Additional Commissioner Inland Revenue (2016 PTD <u>1667</u>) as well as <u>Mabushra Sam versus Government of</u> the Punjab (2021 CLC 973).
- 3. Notice to the respondents who shall file parawise comments/reply so as to reach this Court within a fortnight.

4. To be heard alongwith W.P. No.3441/2021.

## C.M. No.01/2021

Notice. Meanwhile, the impugned notice shall remain suspended.

## C.M. No.02/2021

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

(AAMER FAROOQ) JUDGE

M. Shah/\*