

Form No: HCJD/C-121

ORDER SHEET

IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

W.P No. 357/2021

FGEHA

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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01. 28-01-2021. Ch. Naeem Ul Haq, Advocate for petitioner.

Through the instant petition, the petitioner has assailed order, dated 15.09.2017, issued under section 122(5-A) read with section 122(9) of the Income Tax Ordinance, 2001 (herein after referred to as the "**Ordinance of 2001**") for the tax year 2015. Learned counsel has inter-alia contended that the notice issued is in the nature of audit proceedings under section 177 of the Ordinance of 2001, as the learned Assessing Officer has called for all the record, detail and explanation on the basis of which

the return for the tax year 2014 has been filed; that scope of section 122 (5-A) is limited as the assessment in terms of said section can be amended only if the assessment is erroneous and prejudicial to the interest of revenue: that the requisitioning of record by the Assessing Officer is fishy and roving exercise to dig out discrepancies therefrom.

2. Let notice be issued to the respondent for filing report and parawise comments, so as to reach within a fortnight.

C.M No. 01/2021.

Notice.

C.M No. 02/2021.

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

(LUBNA SALEEM PERVEZ)
Judge