

Form No: HCJD/C-121.
ORDER SHEET
IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT

Writ Petition No.2384 of 2017

M/s Attock Oil Company 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.
-------------------------------------	-----------------------------------	--

01.07.2021	Mr. Ali Sibtain Fazli, Advocate for the petitioner. Syed Ishfaq Hussain Naqvi, Advocate for respondents.
------------	---

Learned counsel for the petitioner submits that an important question of law is involved in the matter inasmuch as the show cause notice is with respect to depletion allowance. Learned counsel for the respondents, however, submitted that the decision of the Tribunal is already in the field and the competent authority can decide the show cause notice independent of that by application of mind and as such is not binding. In this behalf, it was submitted that there is a recent judgment of this Court interpreting section 124A of the Income Tax Ordinance, 2001. Learned counsel for the parties shall assist the Court in light of the referred judgment.

2. Re-list on 08.07.2021.

(AAMER FAROOQ)
JUDGE

