

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

W.P. No.2102-2021

Shifa International Hospital Limited, Islamabad

Vs.

Commissioner Inland Revenue (Audit-1), LTU, Islamabad 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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16.06.2021

Malik Nasir Abbas Awan, Advocate for petitioner.

The petitioner is aggrieved of notice dated 31.05.2021, whereby intimation has been made to the petitioner with respect to selection of its case for audit.

2. Learned counsel for the petitioner *inter alia* contended that impugned notice is in violation of the principles laid down by this Court in case reported as 'Pakistan Telecommunication Company Limited Vs. Federation of Pakistan' (2016 PTD 1484) inasmuch as no notice or opportunity of hearing was granted prior to selection for audit.

3. Notice to respondents, who shall file parawise comments/reply, so as to reach this Court within fortnight.

4. Re-list thereafter.

**CM No.01-2021**

5. Notice. Meanwhile, audit proceedings may continue, however, no final order shall be passed in this behalf.

**C M No.02-E-2021**

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

**(AAMER FAROOQ)**  
**JUDGE**