

## **ORDER SHEET.**

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

#### **Writ Petition No. 728/2021**

Usman Arshad.

***Versus***

Federation of Pakistan through Secretary Revenue, Islamabad & others.

<b>S. No. of order/ proceedings</b>	<b>Date of order/ Proceedings</b>	<b>Order with signature of Judge and that of parties or counsel where necessary.</b>
(01)	22.02.2021	Ch. Naeem Ul Haq, Ch. Faheem Ul Haq and Ch. Imran Ul Haq, Advocates for the petitioner.

The petitioner is aggrieved by summon dated 15.02.2021 issued by respondent No.3 pursuant to Section 176(1)(b) of the Income Tax Ordinance, 2001.

2. Learned counsel for the petitioner states that the Directorate of Intelligence and Investigation (Inland Revenue) ("Directorate") has been vested with authority by the Federal Board of Revenue (FBR) through S.R.O. No.115 (I)/2015, dated 09.02.2015, in exercise of which the impugned summon has been issued. Learned counsel further states that the said S.R.O. was challenged before the Hon'ble Lahore High Court in Writ Petition No.4361/2017, wherein the S.R.O. was declared ultra vires the provisions of the Income Tax Ordinance, 2001, and the FBR was directed to initiate the process of specifying the functions and jurisdiction of the officers of the Directorate within a period of two month. The S.R.O. was declared ultra vires for providing no rational basis for delegation of authority to the Directorate, and thus submits that the impugned summon issued under the authority of such S.R.O. has been issued without lawful authority and suffers from jurisdictional defect.

3. Issue notice to the respondents. Respondents No.2 & 3 are directed to file report and para-wise comments within a period of two weeks with an advance copy to the learned counsel for the petitioner.

4. Re-list on 01.04.2021.

**C.M. No. 01/2021**

Notice. Meanwhile, the impugned summon dated 15.02.2021 will stay suspended till the next date of hearing.

**C.M. No. 02/2021**

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

**(BABAR SATTAR)  
JUDGE**