

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

**W.P. No.2264/2018**  
**Allama Iqbal Open University**  
**Vs.**  
**Federation of Pakistan and others**

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
	14.02.2022	Mr. M. Usman Shaukat, Advocate for the petitioner. Ms. Sadaf Noreen, Advocate/proxy counsel for FBR. Ch. M. Tahir Mehmood, A.A.G.

Syed Ishfaq Hussain Naqvi, learned principal counsel for Federal Board of Revenue is stated to be busy before the Hon'ble Peshawar High Court. A request for an adjournment has been made on his behalf. Allowed.

Learned counsel for the petitioner has protested that this matter has been pending ever since 2018. He drew the attention of the Court to the admitting note dated 07.06.2018 and submitted that pursuant to an order-in-original dated 24.04.2015, an amount of Rs.53.702 million was deducted from the petitioner's bank account. He further submitted that although the said order-in-original was maintained by the Commissioner Inland Revenue (Appeals-II) but the order-in-original as well as the first appellate order was set aside by the Appellate Tribunal Inland Revenue ("A.T.I.R.") vide order dated 23.12.2015. After the said order dated 23.12.2015 was passed by the A.T.I.R., the petitioner submitted applications for the refund of the said amount which was deducted from its bank account, but the said applications have been left undecided for more than six years. These applications are annexed at pages-37 to 41 of this petition. The mere

pendency of an Income Tax Reference against A.T.I.R.'s order dated 23.12.2015 does not absolve respondent No.5 from deciding the petitioner's applications for refund. There is no injunctive order that has been issued by this Court in the said Income Tax Reference. The pendency of the said Reference is also not a valid ground for denying the petitioner's applications for refund. Therefore, respondent No.5 is directed to decide the petitioner's said applications for refund prior to the next date of hearing, after affording its representative an opportunity of a hearing.

For this purpose, the matter is adjourned to 30.03.2022. Office is directed to transmit a copy of this order to respondent No.5.

**(MIANGUL HASSAN AURANGZEB)**  
**JUDGE**

*\*Sanaullah\**