

ORDER SHEET

IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

W.P. No.2137 of 2021

M/s LMK Resources Pakistan (Pvt.) Limited

Vs

Commissioner Inland Revenue 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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18.06.2021 Ch. Naeem ul Haq, Advocate for the petitioner.

The petitioner is aggrieved of notices dated 14.11.2018 as well as 03.03.2020 whereby intimation was made for selection of audit.

2. Learned counsel for the petitioner, *inter alia*, contended that notices have been issued under Section 214-D of Income Tax Ordinance, 2001 whereas the referred provision was deleted through Finance Act, 2018 which came into effect on 01.07.2018, hence the issuance of notices was without lawful authority. In support of his contentions learned counsel placed reliance on order dated 27.10.2020 passed in W.P. No.49412/2019 titled “*Hamid Mahmood v Federation of Pakistan etc.*” by the Hon’ble Lahore High Court.

3. Notice to the respondents who shall file parawise comments/reply so as to reach this Court before the next date of hearing.

C.M. No.01/2021

Notice. Meanwhile, the audit proceedings shall remain stayed.

C.M. No.02/2021

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

**(AAMER FAROOQ)
JUDGE**

M. Naveed