

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

**W.P No. 1276/2020**

M/s SABAWON through Irfan Ullah Khan, Manager Operations

Versus

Federation of Pakistan and 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>
<b>(04)</b>	21.07.2020	Mr. Muhammad Imran Ul Haq, Advocate for the petitioner. Mr. Ishtiaq Ahmed, Advocate for respondents No. 1, 3 to 5.

**MOHSIN AKHTAR KAYANI J.** Through this writ petition, the petitioner has prayed for the following relief:-

*“It is therefore, respectfully prayed that an appropriate writ may graciously be issued, directing Respondent No. 3 not to issue any recovery notice U/S 140 of Income Tax Ordinance, 2001 etc. and also restraining the Respondent No.3 to continue the Intended recovery proceedings under reference for the tax year mentioned above, till the decision of appeal by the Respondent No.2, and Respondent No.2 be further directed to fix the appeal out of turn and decide the same as per law or grant any other relief which is fit to compensate the petitioner.”*

2. Learned counsel for the petitioner contends that the matter is subjudice before the Appellate Tribunal Inland Revenue, Peshawar and respondent No.3/Deputy Commissioner Inland Revenue (Audit) has issued a demand notice of Rs. 892,212/- Under Section 122(1) of Income Tax Ordinance, 2001 dated 21.06.2019. He further contends that the Appellate Tribunal Inland Revenue, (Special Division), Islamabad

has not granted injunctive order against the demand notice and rejected the application vide order dated 06.04.2020 and if the injunctive relief has not been granted, it will effect the rights of the petitioner.

3. Conversely, learned counsel for the respondents contends that instant writ petition is not maintainable as the matter pertains to Peshawar, however, he has been confronted regarding the availability of the Appellate Tribunal Inland Revenue Bench at Peshawar, whereby he contends that the Bench is not available in Peshawar and same could be heard by Appellate Tribunal Inland Revenue (Special Division Bench), Islamabad.

4. In view of above, Registrar of the Appellate Tribunal Inland Revenue, Peshawar is directed to transmit the pending appeal to Appellate Tribunal Inland Revenue (Special Division Bench), Islamabad, whereafter the said Bench will decide the same on merit in accordance with law within Sixty (60) days. However, till then the recovery proceedings if any initiated against the petitioner shall remain suspended subject to furnishing of bank guarantee equivalent to the amount referred in the demand notice i.e. Rs. 892,212/-.

5. Instant writ petition stands **Disposed of** in above terms.

**(MOHSIN AKHTAR KAYANI)**  
**JUDGE**

RAMZAN