

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

W.P.No.1479 of 2020

Asra Rauf

**Versus**

Federation of Pakistan through Secretary, Revenue Division and others

S. No. of order / proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
	<b>04.06.2020</b>	<b>Mr. Saad M. Hashmi, Advocate for the petitioner</b>

Through the instant writ petition, the petitioner, Asra Rauf, seeks a restraint against the respondents from recovering disputed tax liability until the decision on the petitioner's appeal which is pending adjudication before respondent No.3 (Commissioner Inland Revenue (Appeals-II), Islamabad).

2. The record shows that the petitioner has been declared a representative of M/s Snamaprogetti B.V., a non resident in terms of Section 172(3)(f) of the Income Tax Ordinance, 2001 by respondent No.4 (Commissioner Inland Revenue) vide order dated 19.03.2020. The petitioner challenged the said order dated 19.03.2020 in an appeal on 22.04.2020. Along with the said appeal, the petitioner has also filed an application for grant of stay. However, till date no date of hearing has been fixed in the appeal / stay application.

3. Learned counsel for the petitioner submits that even though the petitioner's appeal along with stay application is still pending adjudication before respondent No.3 but the petitioner has an apprehension that respondent department may initiate recovery proceedings on the basis of notice dated 11.05.2020; that fearing the adoption of coercive measures during the pendency of the

petitioner's appeal along with stay application before respondent No.3, the petitioner has invoked the Constitutional jurisdiction of this Court to obtain a reprieve, as a stopgap measure, against the recovery of the disputed tax liability; and that if the interim reprieve is not granted, the petitioner shall be subjected to coercive measures.

4. Consistent with the order dated 18.04.2016, passed by this Court in W.P No.1367/2016 and by following the law laid down in the cases of M/s Pak Saudi Fertilizers Ltd Vs. Federation of Pakistan & others (2002 PTD 679), Z.N. Exporters (Pvt.) Ltd Vs. Collector of Sales Tax (2003 PTD 1746), Brothers Engineering (Pvt.) Ltd. Vs. Appellate Tribunal Sales Tax (2003 PTD 1836) and Mehram Ali Vs. Federation of Pakistan etc (PLD 1988 SC 1445), I am inclined to dispose of this petition, without the necessity of issuing notice, to the respondents with the direction to respondent No.3 to decide the petitioner's stay application expeditiously, and preferably within a period of one month from today. Until the decision on the petitioner's application for grant of stay, the respondent department is directed to restrain from adopting coercive measures for the recovery of the disputed tax liability. The petitioner is directed to appear and argue its case before respondent No.3 without seeking any adjournment as and when its stay application/appeal is fixed for hearing.

5. Disposed of in the above terms.

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

Qamar Khan\*