

ORDER SHEET.

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

Writ Petition No.682/2021

M/s Pakistan Tobacco Company Limited.

Versus

Federation of Pakistan through Secretary, Ministry of Finance & others.

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
(11)	15.09.2022	Mr. Hassan Kamran Bashir, Advocate for the petitioner in Writ Petitions No.682/2021, 1496 & 1497 of 2022. Mr. Usman Jillani, Advocate for the petitioner in Writ Petition No.2296 of 2022. Ms. Azra Batool Kazmi, Assistant Attorney General. Barrister Atif Rahim Burki, Advocate for respondents No.3 & 4 in Writ Petition No.682 of 2021. Syed Ishfaq Hussain Naqvi, Advocate for FBR in Writ Petitions No.1496 & 1497 of 2022.

I have heard the learned counsel for the petitioners. One of the arguments raised by the learned counsel for the petitioners is that included in the show cause notices impugned before this Court are periods in relation to which adjudication has already taken place and the adjudicatory orders are also pending in appellate proceedings and the tax year in relation to which the impugned show cause notices have been issued includes the period for which such adjudication has already taken place.

2. The learned counsel for the department seeks some time to assist this Court as to

under what authority of law the department is seeking to adjudicate tax liability in relation to a period for which adjudication has already taken place.

3. Let the matter be fixed for 10.11.2022. Meanwhile, the injunctive order will continue till the next date of hearing.

(BABAR SATTAR)
JUDGE

A. Rahman Abbasi