

ORDER SHEET

IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

W.P. No.50 /2021

Orient Petroleum Pvt. Ltd.

Vs

Deputy 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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11.01.2021 Ms. Zainab Janjua, Advocate for the petitioner.

Through the instant petition the petitioner has assailed show cause notice dated 29.12.2020 issued by respondent No.1.

Learned counsel for the petitioner, *inter alia*, submits that the information based in the impugned show cause notice has purportedly been taken from Pakistan Energy Year Book issued by Ministry of Petroleum and Natural Resources, Institute of Pakistan. Learned counsel also submits that the liability is sought to be created on basis of the referred information which is not sustainable inasmuch as show cause notice is a roving inquiry which under the law is not permissible. In this behalf reliance was placed on the case titled **Assistant Director, Intelligence and Investigation, Karachi v. M/s B.R. Herman and others**” (PLD 1992 SC 485). Learned counsel further contends that the impugned notice is not specific and does

not confer with the provisions of Sales Tax Act, 1990; that the show cause notice under the law is required to be specific and in this regard reliance was placed on the case titled **Caretex v. Collector Sales Tax and Federal Excise and others**” (PLD 2013 Lahore 634). Learned counsel also submits that where the officials of the Department act in an undue haste that amounts to *mala fide* which in the instant case respondent No.1 has done so. Reliance was placed on the case titled **Attock Cement Pakistan Ltd. v. Central Excise, Quetta and 4 others** (1999 PTD 1892).

Points raised need consideration. Admit. Notice to the respondents for 09.03.2021 who shall file reply/comments before the next date of hearing. To be heard alongwith W.P. No.2565/2016.

C.M. No.01/2021

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

C.M. No.02/2021

Notice. In the meanwhile, the impugned show cause notice shall remain suspended.

(AAMER FAROOQ)
JUDGE