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Form No: HCJD/C-121.
ORDER SHEET
IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

Writ Petition No. 4965 of 2018

M/s Telenor Pakistan (Pvt.) Ltd.
Vs
Federation of Pakistan, 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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02. 04.01.2019. M/s Ali Sibtain Fazli and Abad ur Rehman, Advocates for the petitioner.
Mr. Babar Bilal, Advocate for respondents.
Syed Muhammad Tayyab, Deputy Attorney General.
Mr. Naeem Hassan, Additional Commissioner and Mr. Sajid Ali, Officer Inland Revenue.

Pursuant to this Court's order, dated 31.12.2018, an authorized representative of the petitioner Company was afforded opportunity of hearing. Thereafter, the learned Commissioner has passed speaking order, dated 03.01.2019.

2. This petition has become infructuous after passing of the above mentioned order. In case the petitioner Company has any grievance relating to the order passed by the learned Commissioner rejecting the estimate pursuant to powers conferred under the second proviso to subsection 6 of section 147 of the Income Tax Ordinance, 2001 (hereinafter referred to as the "**Ordinance of 2001**") then it shall be at liberty to avail remedies which may be available under the law.

3. The learned counsel for the petitioner Company has strenuously argued that the learned

Commissioner has rejected the estimate on the basis of misreading and non reading of the record. This aspect obviously cannot be considered nor adjudicated because the order, dated 03.01.2019, has not been assailed through this petition.

4. The learned counsel for the petitioner Company has stated that despite the injunctive order passed by this Court the concerned Bank is refusing to allow the petitioner to operate its account. The learned Additional Commissioner and the Officer Inland Revenue, however, have submitted copies of documents showing that the Bank was duly informed and that the petitioner Company has not been restrained from operating its account.

5. It is noted that section 137 of the Ordinance 2001 is definitely attracted in relation to recovery of any amount which may be due pursuant to passing of order, dated 03.01.2019. The respondent Department, therefore, is directed to proceed in accordance with law, inter alia, having regard to the manner prescribed under section 137 of the Ordinance of 2001 for the purposes of recovery of the tax due.

6. The instant petition stands disposed of in the above terms.

CHIEF JUSTICE