

ORDER SHEET.**IN THE ISLAMABAD HIGH COURT, ISLAMABAD.**
JUDICIAL DEPARTMENT.**W.P. No. 1259 of 2020****IMC Worldwide Limited Pakistan Branch****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.
(1)	29.04.2020.	Mr. Ayyaz Shaukat, Advocate for the Petitioner.

The Petitioner, in the instant Petition, has impugned notice u/s 137 (2) of the Income Tax Ordinance, 2001, for recovery of demand of Rs. 146,705,723/- created vide order passed under section 161(1) of the Income Tax ordinance, 2001, dated 31.03.2020, for the tax year 2017. Learned counsel for the petitioner submitted that the appeal against the said order along with stay application is pending before the Commissioner Inland Revenue Appeals-II, RTO, Islamabad, thus the recovery of impugned demand is not justified.

2. Learned counsel submitted that the Respondent No.4 has not yet passed any order on the stay application filed along with the appeal and now 30 days time allowed under the Ordinance, 2001, has expired, there is serious apprehension of initiation of proceedings for recovery of disputed

^{IV demand}
tax ~~claimed~~ u/s 137 through coercive measures during the pendency of appeal before Respondent No. 4, hence, prayed for interim relief while relying on the case law reported as M/s Pak Saudi Fertilizers Ltd. Vs. Federation of Pakistan 7 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), Brothers Textile Mills Ltd. Vs. Federation of Pakistan through Secretary & 3 others (2003 PTD 2834), M/s Pearl Continental Hotel, Lahore through Director Finance & another Vs. Customs Excise and Sales Tax Appellate Tribunal, Lahore and another (2005 PTD 1368) and Sunrise Bottling Company (Pvt.) Ltd. through Chief Executive Vs. Federation of Pakistan and 4 others (2006 PTD 535).

3. Following the rule of consistency, and taking into consideration the law laid down by superior Court in the cases cited supra, I am inclined to dispose of this petition without the necessity of issuing notices to the Respondents with the directions to Commissioner Inland Revenue (Appeals-II), RTO, Islamabad, (the Respondent No. 4) to decide the appeal of the Petitioner expeditiously and preferably within a

period of 60 days from the date of this order. Till the decision in the petitioner's appeal, the Respondent Department is directed to refrain from adopting the coercive measures for the recovery of the disputed demand created, vide order passed u/s 161(1) dated 31.03.2020 for tax year 2017. The Petitioner is also directed to appear and argue the case before Respondent No. 4, without seeking any adjournment as and when the appeal is fixed for hearing.

4. The Petition is disposed of in above terms.

(LUBNA SALEEM PERVEZ)
JUDGE