

Form No: HCJD/C-121.

ORDER SHEET
IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

W.P.No.4239 of 2021

M/s Pakistan Mobile Communication Limited
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.
	30.11.2021	M/s Muhammad Uzair Bin Shafie and Jahanzeb Khan, Advocates for the petitioner.

Through the instant petition, the petitioner has challenged show cause notice dated 12.10.2021 issued by respondent No.3.

2. Learned counsel for the petitioner, *inter-alia*, contended that the impugned show cause notice is without jurisdiction. In this behalf, it was submitted that the functions of audit and enforcement were bifurcated/divided vide the office order dated 05.08.2021. It was contended that the Commissioner, Inland Revenue Audit is to determine the liability, if any, and thereafter only the enforcement thereof becomes relevant. It was reiterated that the notice issued by the enforcement department is without jurisdiction.

3. Notice to the respondents, who shall file report and parawise comments/ reply, so as to reach this Court within a fortnight. To be heard alongwith W.P No.3953 of 2021.

W.P.No.4239 of 2021

CM No.01 of 2021

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

CM No.02 of 2021

Notice. Meanwhile, the impugned notice
shall remain suspended.

**(AAMER FAROOQ)
JUDGE**

Niqab M