

Form No: HCJD/C-121.

ORDER SHEET

IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

ICA No. 398 of 2019

M/s Pakistan Oilfields Limited
Vs
Federation of Pakistan, etc.

S. No. of order/ proceedings	Date of hearing	Order with signature of Judge and that of parties or counsel where necessary.
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- 01) 29-10-2019. Mr Ali Sibtain Fazli Advocate, for the appellant company.

Through this consolidated order we will decided the instant appeal and ICA No. 399/2019, titled "M/s Pakistan Oil Fields Limited v. Federation of Pakistan, etc." and ICA No. 400/2019, titled "M/s Pakistan Oilfields Limited v. Additional Commissioner Inland Revenue, etc."

2. The facts, in brief, are that show cause notices were issued by the competent authority under the Income Tax Ordinance, 2001 [hereinafter referred to as the "**Ordinance of 2001**"]. Perusal of the show cause notices show that multiple allegations have been raised. The said show cause notices were assailed by invoking the jurisdiction of this Court under Article 199 of the Constitution of the Islamic Republic of Pakistan, 1973. The learned Single Judge vide judgment, dated 16-09-

2019, dismissed the petitions on the ground that they were not maintainable because the show cause notices were issued by an officer who was vested with the jurisdiction under the Ordinance of 2001. The petitioner company was not able to make out a case that the constitutional petitions were maintainable having regard to the exceptions described in paragraph 9 of the impugned judgment.

3. The learned counsel for the appellant company has argued that the relevant questions of law had been decided by the learned appellate Tribunal and that such decisions were binding on the tax authorities. He has further argued that regarding the same questions Tax References are pending before a leaned Division Bench of this Court and, therefore, the petitions were required to have been heard and decided alongwith the said Tax References.

4. The learned counsel has been heard at length and the record perused with his able assistance.

5. It is not the case of the appellant company that the show cause notices were issued by an authority not vested with jurisdiction under the Ordinance of 2001 nor that they were *non est* in the eye of law. Moreover, the learned counsel, despite his able assistance, was not able to persuade us that the show cause notices were

issued without application of mind and that too for extraneous reasons. The grounds raised in the petitions can obviously be argued before the tax authorities and the latter are required to consider them while deciding the show cause notices. Moreover, the Ordinance of 2001 provides for statutory remedies against an order passed pursuant to issuance of the show cause notices. We have not been able to find any legal infirmity so as to interfere with a well reasoned judgment rendered by the learned Single Judge.

6. For what has been discussed above, these appeals are without merit and, therefore, accordingly **dismissed in limine.**

(CHIEF JUSTICE)

(MIANGUL HASSAN AURANGZEB)
JUDGE

Announced, in open Court, on 14-01-2020.

JUDGE

CHIEF JUSTICE