

Form No: HCJD/C-121.

**ORDER SHEET.**

**IN THE ISLAMABAD HIGH COURT, ISLAMABAD.**  
**JUDICIAL DEPARTMENT.**

**Writ Petition No.302 of 2022**

***Bestway Cement Limited***  
**VS**

***Additional Commissioner Inland Revenue, Islamabad, etc.***

| <b>S. No. of<br/>order/<br/>proceedings</b> | <b>Date of<br/>order/<br/>proceedings</b> | <b>Order with signature of Judge and that of<br/>parties or counsel where necessary.</b> |
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**28.01.2022. Hafiz Muhammad Idrees and Syed Farid  
Ahmed Bukhari, Advocates for the  
petitioner.**

Through the instant petition, the petitioner has challenged notice dated 13.01.2022 issued by respondent No.1 under section 122 (5A) of the Income Tax Ordinance, 2001.

2. Learned counsel for the petitioner, *inter-alia*, contends that the impugned notice is without lawful authority inasmuch as the reasons specified under the law have not been mentioned and bare perusal of the notice shows that the respondents are undertaking the roving inquiry which is not tenable under the law.

3. Notice to the respondents, who shall file report and parawise comments/reply, so as to reach this Court within a fortnight.

**C.M No.01 of 2022**

Notice. Meanwhile, the proceedings under the impugned notice shall remain stayed.

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**C.M No.02 of 2022**

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

**(AAMER FAROOQ)**  
**JUDGE**

\*Niqab\*