

Form No: HCJD/C-121.

ORDER SHEET

IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT

W.P No.3902 of 2021

MOL Pakistan Oil & Gas B.V
Vs.

Federal Board of Revenue through its Chairman, etc.

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
01.	03.11.2021	M/s Abuzar Salman Khan Niazi and Wasim Abid, Advocates for the petitioner.

Through the instant petition, the petitioner has assailed notice dated 28.09.2021 and subsequent action taken on the basis thereof.

2. Learned counsel for the petitioner, *inter-alia*, contended that the matter was decided by the learned Appellate Tribunal on 28.09.2021 and on the same date, the recovery notice was issued to the bank of the petitioner and substantial amount of the tax in dispute was recovered. It was further contended that the entire procedure adopted by the respondents to recover the tax in question is in violation of Rule 71 of Sales Tax Rules, 2006. It was contended that even otherwise, the actions are in violation of law laid down by this Court in caste titled as "Messrs Huawei Technologies Pakistan (Pvt.) Limited Vs. Commissioner Inland Revenue and others (2016 PTD 1799)" and Hon'ble Lahore High Court in case titled as "Quaid-e-Azam Thermal Private Limited

through Chief Executive Officer, Lahore, Vs.
Federal Board of Revenue through Chairman,
Lahore and others (2020 PTD 165).

3. Notice the respondents, who shall file report and parawise comments/reply so as to reach this Court before the next date of hearing. On the date fixed, respondent No.4 shall appear in person.

4. Re-list on 17.11.2021.

CM No.01 of 2021

Notice. Meanwhile, the impugned notice dated 28.09.2021 is suspended and the accounts of the petitioner shall stand de-attached.

CM No.02 of 2021

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

**(AAMER FAROOQ)
JUDGE**

Niqab M