

ORDER SHEET
IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT.

W.P. No.1937-2016

Mari Petroleum Company 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. |
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| 14.12.2022 | Mr. Jawad Hassan, Advocate for petitioner. Barrister Suhail Nawaz, Advocate for respondents. |
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The petitioner is aggrieved of the recovery notice dated 17.05.2016 issued by respondent No.4 seeking recovery of the amount mentioned therein as outstanding advance tax liability.

2. Though the request for adjournment was made on behalf of learned counsel for the petitioner but the learned counsel for the respondents submitted that instant petition has become infructuous inasmuch as the question of advance tax liability pertained to the tax year 2016 and the petitioner company did file its tax return for the said year, hence the question about liability viz-a-viz payment of advance tax is to be taken note of in the said return.

3. The submissions made by learned counsel for the respondents are plausible as examination of recovery notice clearly

shows that it is with respect to tax year 2016 and is about recovery viz-a-viz outstanding liability of advance tax. It is trite law that estimation rendered by the taxpayer qua payment of advance tax cannot be questioned and no recovery can be made on the basis thereof, however, it is only when return for the said tax year has been filed, the relevant officer while scrutinizing the same, if comes to the conclusion that estimation was erroneous, action in light of section 205 of the Income Tax Ordinance, 2001 can be taken.

4. In view of foregoing, instant petition is disposed of as having become infructuous.

(CHIEF JUSTICE)