

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

W.P. No.4126-2017

M/s The Hub Power Company Limited

Vs.

Deputy Commissioner Inland Revenue, LTU, Islamabad 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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19.12.2022

Hafiz Muhammad Idrees and Syed Farid Ahmed Bukhari, Advocate for petitioner.
Syed Ishfaq Hussain Naqvi, Ms. Shazia Bilal, Ms. Hajra Shah and Ms. Sadaf Noman, Advocates for respondents.

Through the instant petition, the petitioner has challenged show-cause notice dated 08.11.2017 issued by respondent No.1.

2. Learned counsel for the petitioner *inter alia* contended that in the impugned notice, liability has been shifted upon the petitioner, whereas under the law, it is of respondent No.2. It was contended that petitioner is receiving service from respondent No.2 and the latter is resident in Pakistan, hence liability under the law i.e. section 3(5)(c) of Federal Excise Act, 2005, is of the service provider.

3. Learned counsel for the respondents contended that issue raised, in the instant petition, can be agitated before respondent No.1 where the proceedings to the show cause notice are pending.

4. Submissions made by learned counsels for the parties have been heard and the documents, placed on record, examined with their able assistance.

5. The controversy raised, in the instant petition, is spelt out in the submissions by learned counsel for the petitioner.

6. I tend to agree with the contentions of learned counsel for respondent No.1 that the submission primarily is with respect to merits of the case and it would be proper for respondent No.1 to adjudicate the same in light of the submissions made before him inasmuch as impugned show-cause notice has not been challenged on the basis of jurisdiction or other settled principles of law on the subject of assailing show-cause notices.

7. For the above reasons, instant petition is disposed of with direction to respondent No.1 to decide the proceedings initiated under the impugned show-cause notice after providing opportunity of hearing to the petitioner. The petitioner shall be at liberty to raise all legal and factual objections to the notice.

8. Needless to observe that the proceedings shall be decided through a speaking and reasoned order.

(CHIEF JUSTICE)