

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

W.P. No.3671-2020

Shaukat Ullah Bangash

Vs.

Commissioner Inland Revenue, RTO, Islamabad & Another

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
------------------------------------	----------------------------------	-------------------------------------------------------------------------------------

21.12.2022	Syed Riaz Hussain, Advocate for petitioner. Mr. Arshad Mehmood, Advocate for respondents.
------------	-------------------------------------------------------------------------------------------------

The petitioner is aggrieved of letter dated 15.09.2020, whereby he has been intimated that his case has been selected for audit under section 177 of the Income Tax Ordinance, 2001 and in this behalf, certain details were sought from him.

2. Learned counsel for the petitioner *inter alia* contended that in light of judgment of Larger Bench of this Court reported as ‘Pakistan Telecommunication Company Limited Vs. Federation of Pakistan’ (2016 PTD 1484), an opportunity of hearing was to be provided before selecting case of the petitioner for audit.

3. Learned counsel for the respondents controverted the position and submitted that there is no provision in the Income Tax Ordinance, 2001 which allows opportunity of hearing to be granted.

4. Submissions made by learned counsel 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 hereinabove.

6. The grievance of the petitioner is that before selecting his case for audit under section 177 of the Income Tax Ordinance, 2001, no opportunity of hearing was provided. In light of dictum of this Court in case reported as 'Pakistan Telecommunication Company Limited Vs. Federation of Pakistan' (2016 PTD 1484), the contention made by learned counsel for the petitioner has substance, as record reveals that no opportunity of hearing was granted to him before issuance of impugned letter.

7. In view of foregoing, instant petition is disposed of with direction to respondent No.1 to provide opportunity of hearing to the petitioner and inviting comments/objections regarding selection of his case for audit under section 177 of the Income Tax Ordinance, 2001. In case, the objections are of such nature which call for dropping audit proceedings or otherwise, reasoned and speaking order shall be passed.

**(CHIEF JUSTICE)**

