

ORDER SHEET

IN THE ISLAMABAD HIGH COURT, ISLAMABAD

W.P.NO.496/2020

**M/\$ HELPING HAND FOR RELIEF & DEVELOPMENT HHRD.
PETITIONER.**

VS

**FEDERATION OF PAKISTAN AND OTHERS.
RESPONDENTS.**

SERIAL NO. OF ORDER OF PROCEEDINGS	DATE OR ORDER OF PROCEEDINGS	Order with signatures of judge, and that of parties or counsel, where necessary.
1	2	3

(1) 17.02.2020. Ch. Naeem ul Haq, Advocate for the Petitioner.

Petitioner invoked the constitutional jurisdiction of this Court by way of filing instant writ petition with the following prayers:-

- 1. Declaring that order dated 04.12.2019, passed by Respondent No.2 under rule 217(3) of the Income Tax Rules, 2002, is illegal and contrary to facts.*
- 2. That operation of order dated 04.12.2019, passed by respondent No. 2 under rule 217(3) of Income Tax Rules 2002 may be placed under suspension till decision of petitioner's appeal by respondent No. 3.*
- 3. That respondent no.3 be directed to expeditiously dispose of the petitioner's appeal.*
- 4. That any other relief deemed appropriate may be granted by the Honourable Court."*

2. Facts of the case, as per learned counsel, are that the Petitioner is a non-profit organization established to provide free services, equipment, furniture, etc to educational institutes, hospitals and deserving persons. The approval was thus granted to the Petitioner under section 2(36) (c) of the Income Tax Ordinance, 2001, read with rule 212

to 217 of the Income Tax Rules, 2002, as a non-profit organization. However, said approval was cancelled/withdrawn, vide order dated 04.12.2019, issued by Respondent No.2, exercising powers under Section 217(1) of the Income Tax Rules, 2002, against which the Petitioner filed appeal under section 218(1)(b) of the Rules of 2002, before Respondent No.3 on 20.12.2019. He submitted that the said appeal is still pending before Respondent No.3 despite the fact that the matter is of urgent nature as the Petitioner is unable to continue the charitable operations due to the arbitrary action of Respondent No.2.

3. Learned Counsel for the Petitioner submitted that Petitioner would be satisfied if direction is issued to Respondents No.3, to decide the Petitioner's pending appeal dated 20.12.2019, at an early date.

4. In view of above, Respondent No.3 is directed to decide the Petitioner's pending appeal dated 20.12.2019, expeditiously preferably within a period of fortnight from the date of receipt of this order, by taking into consideration all the facts and circumstances of the case after providing opportunity to the Petitioner in accordance with law.

5. The Petition along with listed applications stands disposed of in the above terms.

(LUBNA SALEEM PERVEZ)
JUDGE

Adnan/