

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

W.P.No.3527/2021
EHFPRO (Private) Limited
Vs.

The Federation of Pakistan through Secretary Finance Division and others

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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05.10.2021	Mr. Khurram Shahzad Butt, Advocate for the petitioner.
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Through the instant writ petition, the petitioner, EHFPRO (Private) Ltd., assails the action taken by the Deputy Commissioner, Inland Revenue (respondent No.5) of attaching and recovering an amount of Rs.44,371,806/- and Rs.126,372,380/- from the petitioner's bank account on 01.10.2021 i.e. a day after the Commissioner Inland Revenue (Appeals-I) (respondent No.4) dismissed the petitioner's appeal against the order dated 22.06.2021 passed by the Assistant / Deputy Commissioner, (Builders and Developers), Federal Board of Revenue, Zone-Unit-1, Islamabad.

2. At the very outset, learned counsel for the petitioner was asked whether the petitioner had assailed respondent No.4's order dated 30.09.2021 pursuant to which the impugned recovery had been made from the petitioner's bank account. Learned counsel for the petitioner candidly admitted that till date, the petitioner had not assailed the said order before the Appellate Tribunal Inland Revenue ("A.T.I.R."). He submitted that regardless of the fact that the said order dated 30.09.2021 had not been

assailed by the petitioner, this Court can examine judicially review and exempt whether the recovery effected was in accordance with the law and direct the Inland Revenue Authorities not to encash the pay-orders / bankers cheques that had been prepared from the funds in the petitioner's bank account.

3. Since the petitioner has the alternate remedy under the law to file an appeal against respondent No.4's order dated 30.09.2021, before the A.T.I.R. and also seek interim relief from the said appellate forum, the instant petition is dismissed as not maintainable.

(MIANGUL HASSAN AURANGZEB)
JUDGE