

ORDER SHEET
IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

W.P. No.471 of 2020
Pakistan Telecommunication Company Limited
Versus
The Federal Board of Revenue through its Chairman and others

S. No. of order / proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
	14.02.2020	Syed Hasnain Ibrahim Kazmi, Advocate for the petitioner.

Through the instant writ petition, the petitioner, Pakistan Telecommunication Company Limited, impugns notice dated 12.02.2019 (2020) issued by the Deputy Commissioner (Inland Revenue) under Section 147(7) of the Income Tax Ordinance, 2001 calling upon the petitioner to pay advance tax along with default surcharge amounting to Rs.706,798,855/-.

2. Learned counsel for the petitioner submitted that the Deputy Commissioner (Inland Revenue) did not have the authority to issue the impugned notice; that the petitioner's claim for adjustment of tax amounting to Rs.3,671,886,529/- was valid; that the petitioner has the necessary evidence to substantiate its claim for the adjustment of the said amount; and that the impugned notice was issued without providing the petitioner with an adequate opportunity to produce evidence regarding the petitioner's claim for adjustment of the above mentioned demand.

3. Perusal of the impugned order dated 12.02.2019 (2020) shows that the petitioner had been called upon vide letters dated 02.01.2020 and 16.01.2020 to provide details regarding the tax deducted and deposited for the quarter ending on 31.12.2019. The impugned notice was issued after the petitioner failed to produce evidence to the said effect. Since learned counsel

for the petitioner submitted that the petitioner is in a position to support its claim for adjustment with evidence of payment of tax, let the petitioner produce such evidence before the Deputy Commissioner (Inland Revenue) within a period of two weeks from today. The Deputy Commissioner (Inland Revenue) shall consider such evidence and thereafter, pass an order. Until such order is passed, the operation of the impugned notice dated 12.02.2019 (2020) shall remain in abeyance. In the event, no evidence is produced by the petitioner within the said period, the operation of the impugned notice dated 12.02.2019 (2020) shall stand revived.

4. This petition is disposed of in the above terms.

(MIANGUL HASSAN AURANGZEB)
JUDGE

Ahtesham*