

Form No: HCJD/C-121
ORDER SHEET
IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

W.P. No.431 of 2022

**Muhammad Naeem Proprietor Savour Foods
Vs**

Commissioner Inland Revenue, etc.

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
	09.02.2022	Hafiz Muhammad Idris & Syed Farid Ahmed Bukhari Advocates for the petitioner.

The petitioner is aggrieved of notice dated 17.11.2021 under section 177(1) of the Income Tax Ordinance, 2001, whereby petitioner has been intimated that its case has been selected for audit.

2. Learned counsel for the petitioner, *inter alia*, contended that impugned notice is in violation of law declared by this Court in case reported as "**Pakistan Telecommunication Company Limited vs. Federation of Pakistan**" (2016 PTD 1484) inasmuch as no notice was issued prior to selection of case for audit.

3. Notice to the respondents, who shall file parawise comments/reply so as to reach this Court within a fortnight. To be heard alongwith W.P No.4029 of 2021.

C.M. No.01/2022

Notice. Meanwhile, respondent No.2 may continue with the audit, however, no final order shall be passed in this behalf.

C.M. No.02/2022

The exemption sought for is allowed subject to all just and legal exceptions.

**(AAMER FAROOQ)
JUDGE**