

Form No: HCJD/C-121.

JUDGEMENT SHEET

IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

W.P. No. 3143 of 2019

Skyworld Travels (Pvt) Ltd and another

Vs

Govt. of Pakistan, etc

PETITIONER BY: Mr Muhammad Mansoor Alam, Advocate.
RESPONDENTS BY: Mr Saeed Ahmed Zaidi, Advocate.

DATE OF HEARING: 17-10-2019.

ATHAR MINALLAH, CJ.- This petition has been filed by the petitioner Company seeking multiple prayers. In addition to assailing notifications issued under Income Tax Ordinance, 2001 (hereinafter referred to as the "**Ordinance of 2001**"), the petitioner Company has also sought a prayer to the effect that the income tax return finalized by the respondents be declared illegal and in violation of the Ordinance of 2001.

2. The learned counsel for the petitioner Company was heard at length. He was asked as to which respondent has finalized the tax return regarding which the prayer has been sought. He has candidly conceded that the tax return regarding which the prayer has been sought has not been finalized by a taxation officer amenable to the territorial jurisdiction of this Court.

3. The learned counsel for the petitioner has been heard and the record perused with their able assistance.

4. The main grievance of the petitioner Company is regarding orders passed by the taxation officer pursuant to filing of the tax return under the Ordinance of 2001. Perusal of the record shows that the tax return was filed and assessed by the taxation officer at the tax office of Sahiwal. This Court lacks jurisdiction to issue a writ under Article 199 of the Constitution against a person who is not amenable to its territorial jurisdiction. Moreover, the Ordinance of 2001 provides statutory remedies for challenging an order passed by a taxation officer having the effect of finalizing the return.

5. For what has been discussed above, the instant petition is not maintainable and is, therefore, accordingly dismissed.

(MIANGUL HASSAN AURANGZEB)
JUDGE

(CHIEF JUSTICE)

Announced in the open Court on 21/01/2020.

(JUDGE)

(CHIEF JUSTICE)

*Asif Mughal**