

ORDER SHEET
IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

W.P.No.3917 of 2021
M/s Zak Re-Rolling Mills (Pvt.) Ltd.

Versus

Director General, Directorate of Intelligence and Investigation 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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04.11.2021	Mr. Sikandar Naeem Qazi, Advocate for the petitioner.	
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Through the instant writ petition, the petitioner, M/s Zak Re-Rolling Mills (Pvt.) Ltd., impugns the summon dated 29.10.2021 issued by the Directorate General of Intelligence & Investigation-Inland Revenue summoning the Principal Officer of the petitioner under Section 37 of the Sales Tax Act, 1990 (“the 1990 Act”), to appear before the Deputy Director of the said Directorate on 04.11.2021 (i.e. today). Furthermore, the Principal Officer of the petitioner was required to furnish evidence on a matter with respect to which no information was provided.

2. Learned counsel for the petitioner placed reliance on the judgments reported as 2021 PTD 1576 and 2017 PTD 590 in support of his submissions that the summon does not contain any specific details of the inquiry pending against the petitioner.

3. The impugned summon clearly mentions that on the basis of credible information, an inquiry under Section 38 of the 1990 Act had been initiated against the petitioner.

4. In the judgment reported as 2021 PTD 1576, the Hon'ble High Court of Sindh allowed a writ petition filed against the issuance of summons under Section 37 of the 1990 Act on the ground that there was no inquiry pending against the petitioner in the said case when summons under Section 37

were issued. Even in the comments filed on behalf of the department in that case, there was no reference to any inquiry that had been initiated against the petitioner.

5. In the case at hand, the summon makes reference to an existing inquiry that had been initiated against the petitioner under Section 38 of the 1990 Act.

6. In the case reported as 2017 PTD 590, a writ petition against the issuance of a notice issued under Section 37 of the 1990 Act, had been dismissed since information with respect to the pendency of an inquiry had been given to the petitioner in the said case.

7. In view of the above, I do not find any plausible reason to interfere with the impugned summon. However, I have noticed that the impugned summon does not give any details of the evidence which the petitioner is required to furnish or the specific matter with respect to which the inquiry is pending. It is expected that respondent No.2 would furnish the petitioner with the details of the inquiry and thereafter would seek the specific document / information. In proceeding with the inquiry, it would be incumbent on respondent No.2 to adhere to the requirements of Article 10-A of the Constitution since the inquiry under Section 38 of the 1990 Act have been clearly stated to be judicial proceedings.

8. Disposed of in the above terms.

**(MIANGUL HASSAN AURANGZEB)
JUDGE**