

ORDER SHEET.

IN THE ISLAMABAD HIGH COURT, ISLAMABAD. **JUDICIAL DEPARTMENT.**

Writ Petition No. 2758/2021

Xian Senshe Electronic Technology Corporation Private Limited.

Versus

Federation of Pakistan through Secretary of Finance, Revenue Division
& others.

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
(01)	04.08.2021	Mr. Muhammad Musawar Gill, Advocate for the petitioner.

The petitioner is aggrieved by notices
issued by respondents No.3 & 4 dated
31.05.2019, 05.10.2020 and 15.06.2021.

2. The learned counsel for the petitioner
states that the notice dated 31.05.2019 was
issued under Section 214D of the Income Tax
Ordinance, 2001 ("Ordinance"), which
provision was repealed pursuant to the
Finance Act, 2018. Notwithstanding the repeal
of the provision, respondent No.4 issued
notice dated 05.10.2020 seeking record of the
petitioner for purposes of Section 177 of the
Ordinance. Subsequently, the Show Cause
Notice dated 15.06.2021 was issued under
Section 122(9) of the Ordinance in exercise of
powers and jurisdiction originally assumed
under the repealed Section 214D. The learned
counsel for the petitioner states that the
impugned notices suffer from jurisdictional

defect. He further states that in Writ Petition No.1983 of 2021 a similar issue was raised before this Court and this Court passed an injunctive order and it would be in the interest of justice and consistency if a similar order is passed in the instant petition.

3. Issue notices to the respondents for 15.09.2021, who will file report and para-wise comments within a period of two weeks.

C.M. No. 01/2021

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

C.M. No. 02/2021

Notice. Meanwhile, the impugned notices dated 31.05.2020, 05.10.2020 and 15.06.2021 will stay suspended till the next date of hearing.

**(BABAR SATTAR)
JUDGE**