Form No: HCJD/C-121

ORDER SHEET

IN THE ISLAMABAD HIGH COURT, ISLAMABAD JUDICIAL DEPARTMENT

Writ Petition No.680 of 2021

MCB Islamic Bank Limited

Vs

Federation of Pakistan, through Chief Commissioner, Islamabad and 02 others.

S. No. of order/	Date of order/	Order with signature of Judge and that of parties or counsel where necessary.
proceedings	Proceedings	
^4	10 00 0001	

01. 18.02.2021 Ms. Sehrish Saba Raja, Advocate for the petitioner.

The petitioner (MCB Islamic Bank Limited) assails Demand Notice for the payment of advertisement fee issued by respondent No.3, *inter alia* on the grounds that the impugned Demand Notice by a Contractor is illegal as the CDA could not entrust duty of collecting taxes to a Contractor.

- 2. It is next argued that under clause 51 of Branch Licensing Policy, State Bank of Pakistan, it is mandatory for every licensed place of business of banks/DFIs to carry a name which should be prominently displayed outside the place of business, therefore, to display a signboard being mandatory requirement under the law cannot be termed as advertisement.
- 3. Learned counsel further submits that the impugned levy and demand are against the freedom of trade and business, confiscatory and contrary to due process of law.
- 4. The points raised need consideration.
- 5. Let pre-admission notice be issued to the respondents. Report and parawise comments are called from respondents, so as to reach this Court within a fortnight.

To be heard alongwith Writ Petition No.216 of 2015.

C.M. No.1/2021

Notice. Meanwhile, operation of impugned demand notice shall remain suspended.

C.M. No.2-E/2021

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

(AAMER FAROOQ) JUDGE

Niqab M