

Form No: HCJD/C-121.

**ORDER SHEET**

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

W.P. No. 1738 of 2019

Muhammad Khalid

**Vs**

The Appellate Tribunal Inland Revenue, etc.

<b>S. No. of order/ proceedings</b>	<b>Date of order/ proceedings</b>	<b>Order with signature of Judge and that of parties or counsel where necessary.</b>
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- 05) 17-09-2019. M/s Hassan Kamran Bashir and Muhammad Arif Hamayun Advocates, for the petitioner.  
Mr Riaz Hussain Azam Advocate, for the respondents.  
Syed Muhammad Tayyab, Deputy Attorney General.

Through this order I shall decide the instant petition and all the petitions listed in "Annexure-A" attached hereto.

2. Through all these petitions the petitioners have challenged the alleged threats extended by the respondent Department regarding recovery of the disputed tax in the light of the second proviso of sub section (5) of section 131 of the Income Tax Ordinance, 2001 (hereinafter referred to as the "**Ordinance of 2001**")

3. The learned counsel for the petitioners has stated that the question raised in these petitions has been decided by this Court vide Judgment, dated 08-03-2019, passed in W.P. No. 3195/2018, titled "Shalimar Recording and Broadcasting Company v. The Commissioner Inland Revenue (Appeals), etc." The learned counsel has stated that the petitioners would be satisfied if these petitions are disposed of in the light of the principles and law highlighted in the aforementioned judgment.

4. The learned counsel who has appeared on behalf of the respondent Department has not opposed the above statement made on behalf of the petitioners.

5. In view of the above, these petitions are **disposed of** in the light of the principles and law highlighted in the aforementioned judgment. Needless to mention that the learned Tribunal would be at liberty to pass any order as it may deem appropriate keeping in view paragraph 11 of the judgment referred to above.

**CHIEF JUSTICE**