

Form No: HCJD/C-121.

ORDER SHEET.

IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT.

Writ Petition No.2237 of 2021

Attock Refinery Ltd., Attock House, Morgah, Rawalpindi

Versus

FOP through the M/o Finance, Islamabad 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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01. 24.06.2021. Sirdar Ahmed Jamal Sukhera, Advocate.

The petitioner is aggrieved by an audit notice dated 24.10.2019.

2. Learned counsel for the petitioner states that the notice has been issued in breach of the direction issued in the law laid down by this Court in 2016 PTD 1484 pursuant to which an opportunity of hearing is to be provided to the petitioners once it takes up objections against selection for audit, and further that reasoned order has to be passed after hearing the petitioner and before undertaking the audit which was not done in the instant case, even though the petitioner duly raised objections against its selection in the audit. Learned counsel for the petitioner further submits that the show cause notice dated 28.05.2021 suffers from the jurisdictional defect that the audit findings, which were the consequence of an illegal audit, were not finalized within the tax year during which the audit was initiated, and this is in breach of the law laid down by