

ORDER SHEET

IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

W.P. No.1421 of 2021

Sea and Land Drilling Contractor Inc.

Vs

Pakistan through Secretary Revenue etc.

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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16.04.2021 Mr. Hyder Ali Khan, Advocate for the petitioner.

Through the instant petition the petitioner has assailed show cause notice dated 07.04.2021 issued by respondent No.3.

Learned counsel for the petitioner, *inter alia*, submits that the petitioner has obtained permission under Section 74(3) of the Income Tax Ordinance, 2001 (the ‘Ordinance’) for special tax year and in this behalf tax year vis-à-vis the petitioner is the calendar year. In this behalf learned counsel submitted that permission was granted to the petitioner vide approval dated 04.01.2005 which is still in field. Learned counsel further submitted that under Section 122(2) of the Ordinance Commissioner has the power to amend an assessment order within 05 years of the finance year, therefore, on that basis impugned show cause notice is barred by

limitation and respondent No.3 has no jurisdiction in the matter.

Points raised need consideration.

Admit. Let notice be issued to the respondents. Respondents No.2 & 3 shall file written statements before the next date of hearing.

Relist on 08.06.2021.

C.M. No.1/2021

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

C.M. No.2/2021

Notice. Meanwhile, proceedings under the impugned show cause notice shall remain suspended.

**(AAMER FAROOQ)
JUDGE**

M. Naveed