

ORDER SHEET
IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT.

W.P.No.1700-2017

OPI Gas Pvt. Ltd.

Vs.

Deputy Commissioner Inland Revenue, LTU, Islamabad 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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20.07.2022	Mr. Salaar Khan, Advocate for petitioner. Syed Ishfaq Hussain Naqvi, Advocate for respondents.
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Through the instant petition, the petitioner has impugned show-cause notice No.631 dated ‘nil’ issued by respondent No.1.

2. Learned counsel for the petitioner *inter alia* contended that legal issue, raised in the instant petition, finds mentioned in paragraph-1 of the impugned show-cause notice, which matter, already stands decided by the Appellate Tribunal Inland Revenue as well as this Court in case reported as ‘SHV Energy Pakistan Pvt. Ltd Vs. Appellate Tribunal Inland Revenue’ (2018 PTD 767). It was further argued that business of the petitioner company is regulated through Liquefied Petroleum Gas (Production & Distribution) Rules, 2001. Learned counsel contended that since the matter stands settled, hence impugned

show-cause notice is without any justification or basis.

3. Learned counsel for the respondents *inter alia* contended that instant petition is not maintainable inasmuch as it assails show-cause notice issued by respondent No.1. It was also argued that all legal and factual objections can be taken by the petitioner before the competent authority.

4. Arguments advanced by learned counsel for the parties have been heard and the documents, placed on record, examined with their able assistance.

5. The factual aspect of the controversy is spelt out in the preceding paragraphs hence need not be reproduced.

6. It is the stance of the petitioner that the issue raised in the show-cause notice stands settled in the judgment of this Court reported as 'SHV Energy Pakistan Pvt. Ltd Vs. Appellate Tribunal Inland Revenue' (2018 PTD 767). It is only appropriate that matter be resolved in light thereof. Since the proceedings are already pending before respondent No.1, it would be only appropriate for the parties to appear before the referred respondent and present their perspective in light of the settled law.

7. In view of foregoing, instant petition is disposed of with direction to respondent No.1 to decide the matter in hand raised

through the impugned show-cause notice after hearing the petitioner and taking into account the above referred judgment of this Court as well as all other legal objections and arguments raised by it, through a speaking and reasoned order.

(AAMER FAROOQ)
JUDGE

Zawar

