

ORDER SHEET

IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT.

W.P. No.2109 of 2021

Islamic International Medical College Trust

Versus

The Commissioner Inland Revenue, Islamabad, etc.

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
01.	17.06.2021	Ch. Naeem Ul Haq and Ch. Imran ul Haq, Advocates for the petitioner.

Through the instant petition, the petitioner has assailed notice dated 20.04.2018 and subsequent notice regarding selection for audit of the petitioner by the respondents.

2. Learned counsel for the petitioner, *inter alia*, contends that the petitioner is being selected for audit on the ground of late filing of return for the financial year under section 214D of the Income Tax Ordinance, 2001. It was submitted that section 214D was inserted through Finance Act, 2015, which came into existence on 01.07.2015, whereas return of the petitioner is with respect to tax year 2015, hence the referred provision of law is not applicable.

3. Notice to the respondents, who shall file para-wise comments/reply so as to reach this Court within a fortnight.

4. To be heard alongwith W.P. No.2076/2019.

C.M. No. 01/2021

Notice. Meanwhile, audit proceedings before respondent No.2 shall remain stayed.

C.M. No. 02/2021

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

(AAMER FAROOQ)
JUDGE