

Form No: HCJD/C-121.

ORDER SHEET.

IN THE ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT.

Writ Petition No.4077 of 2021

Mohammad Mateen Raja

Versus

Commissioner (Builders and Developers) FBR, 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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01. 18.11.2021. Malik Mohammad Sarwar Awan, Advocate.

The petitioner is aggrieved by order dated 02.08.2021 passed by respondent No.1 and order dated 26.10.2021 passed by respondent No.2 pursuant to which the request for grant of a Reduced Rate Certificate has been denied.

2. Learned counsel for the petitioner states that the petitioner is registered under Section 100D of the Income Tax Ordinance, 2001, and is consequently liable to pay tax at a reduced rate. He submits that in view of Section 159(1)B of the Income Tax Ordinance, 2001, he is entitled to be granted Reduced Rate Certificate so that the tax department does not tax him at a higher rate, which then creates the need to seek refund. He states that the scheme of the Income Tax Ordinance has not been appreciated in passing the impugned orders. He further submits that the only remedy available to him under Section 122(B) of the Income Tax Ordinance has been availed and he does not have a right to appeal under

Section 127 of the Income Tax Ordinance,
hence this petition.

3. Let notices be issued to the respondents.
Respondent No.2 will file report and parawise
comments within a period of ten days.

4. Re-list on **16.12.2021.**

C.M. No.01 of 2021

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

(BABAR SATTAR)
JUDGE

M.A. Raza