

# ORDER SHEET

IN THE LAHORE HIGH COURT, MULTAN BENCH,  
MULTAN

JUDICIAL DEPARTMENT

W.P. No. 15773 of 2014

Muhammad Iqbal Hassan Broker,

**Versus**

Federation of Pakistan, etc.

S.No. of order/ Proceedings	Date of order/ Proceedings	Order with signature of Judge and that of Parties of counsel, where necessary.
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10.03.2015. Malik Mumtaz Hussain Khokhar, Advocate for the petitioner.  
Mr. Abdul Razaq Raja, Advocate for the respondents.  
Khalid Khan, Additional Commissioner, Sahiwal Zone, RTO, Multan.

This order shall dispose of the instant writ petition as well as writ petition Nos. 15774 of 2014 and 15775 of 2014 as in all these cases, show cause notices, issued under Sections 122 (5) (9) of the Income Tax Ordinance, 2001, ("Ordinance"), are assailed.

ATTESTED  
JUDICIAL SECTION  
LAHORE HIGH COURT,  
MULTAN BENCH MULTAN

2. Learned counsel for petitioner submits that Deputy Commissioner, who issued show cause notices, has not been assigned jurisdiction under Section 209 of the Ordinance. Further submits that he is not in possession of any definite information to issue show cause notices under Section 122(5) of the Ordinance.

3. Learned counsel for respondents has opposed this petition; submitting that jurisdiction has properly been assigned in this case. Further submits that petitioner is required to file reply to show cause notices, wherein he can raise all the objection which the Deputy Commissioner shall attend while passing order under Section 122 of the Ordinance.

4. On this statement by learned counsel for the respondents, this case is **disposed of** with direction to respondent No.3 to satisfy the petitioner regarding his competence i.e. assignment of jurisdiction under Section 209 of the Ordinance. He shall address the objections taken

or to be taken while passing order under Section 122 of the Ordinance.

Disposed of.

**Sd**  
(Shahid Jamil Khan)  
Judge

Application No. 47917  
Date of 11.3.15  
Date of 11.3.15  
Date of 3/1  
Date of 6  
Date of 2  
Date of 27.3.15  
Date of 28.3.15  
Date of 28.3.15

EXAMINER COPY SUPPLY SECTION

AUTHORISED UNDER SECTION 37  
OF QANUN-I-AMAL, 1974

EXAMINER COPY SUPPLY SECTION  
LARGE PRINT  
MULTAN BENCH MULTAN

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IN THE LAHORE HIGH COURT, MULTAN BENCH, MULTAN

W.P. NO. 15773/2014

MUHAMMAD IQBAL HASSAN BROKER, 116 GRAIN MARKET, CHICHAWATNI.  
Through :- Muhammad Iqbal Hassan.

APPELLANT

VS

1. FEDERATION OF PAKISTAN THROUGH REVENUE DIVISION, GOVERNMENT OF PAKISTAN, ISLAM ABAD.
2. FEDERAL BOARD OF REVENUE, ISLAMABAD, THROUGH ITS CHAIRMAN.
3. DEPUTY COMMISSIONER INLAND REVENUE AUDIT 01, INCOME TAX COMPLEX, SAHIWAL.

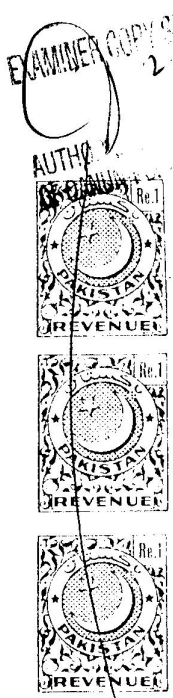
RESPONDENTS

WRIT PETITION UNDER ARTICLE 199 OF THE CONSTIUTION OF ISLAMIC REPUBLIC OF PAKISTAN, 1973 AGAINST THE PROCEEDINGS UNDER SECTION 122(1)(5) READ WITH 111(1)(b) OF THE INCOME TAX ORDINACE, 2001. Tax Year 2013.

Respectfully Sheweth,

Facts

1. That the petitioner is an individual by status and writ petition is being filed by **Muhammad Iqbal Hassan** who is competent to file petition, and is fully conversant with facts of the case and is fully authorized in this behalf to institute, file this petition and to sign and verify the same and to do all things necessary and incidental thereto.
2. That the Petitioner is **Broker** and duly registered with the Tax Authorities at National tax Number **(NTN 0465159-6)**.
3. That the petitioner has filed his Income Tax return for the **Tax year 2013** Which was duly filed in and verified in prescribed manners. (Copy attached) **Annex -A**
4. That after receipt of return Government of Pakistan (Revenue Division) Federal Board of Revenue **C.No.4(67)ITP/2013(Pt-1) dated 10th December, 2013** issued **Circular No.15 of 2013** (Income Tax).
  1. The immunity from audit is available under clause 84 through **SRO.1040(1)/2013** to all persons i.e. individual, AOP and Company.
  2. The persons who have already filed their returns, for tax year 2013, may revise their returns to claim immunity from audit under **SRO 1040/2013 dated 05.12.2013** and no approval of Commissioner under section 114(5)(ba) of the Income Tax ordinance, 2001 shali be required. (Copy attached) **Annex -B-1**



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20-11-13