

IN THE LAHORE HIGH COURT, LAHORE.

W.P. NO. 9934-16

PRESENT MR JUSTICE. Shauq Mehmood Mirza

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Lahore High Court, Lahore

PETITION UNDER ARTICLE 199 OF THE CONSTITUTION  
OF THE ISLAMIC REPUBLIC OF PAKISTAN, 1973.

PRAY PARTY NAMES ATTACHED.

ORDER P.T.O.

*12/4/16*

FORM NO. HCSD/C-121  
**ORDER SHEET**  
**IN THE LAHORE HIGH COURT LAHORE.**  
**JUDICIAL DEPARTMENT**

W.P.No.9934 of 2016.

M/s. Kohat Cement Company Ltd.      (      VERSUS      The Federation of Pakistan, etc.

Sr. No. of Order/ Proceeding	Date of order/ Proceeding	Order with signature of Judge, and that of parties of counsel, where necessary
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**30.03.2016**      Mr. Waheed Shahzad Butt Advocate for the petitioner.  
Mr. Sarfraz Ahmed Cheema Advocate for the respondent department on Court's call.

It is contended that order in original DCR.No.Nil was passed by Additional Commissioner Inland Revenue, Lahore against the petitioner on 29.02.2016 creating a tax demand of Rs.900,376,676/-. Pursuant to this order, notice dated 29.02.2016 has also been issued to the petitioner for recovery of the impugned tax demand within 30 days. The petitioner filed appeal along with stay application before Commissioner Inland Revenue (Appeals-I), Lahore which is still pending adjudication. It is stated that respondent No.2 till date has not decided the appeal as well as stay application of the petitioner and the time given in the notice dated 29.02.2016 issued for recovery of the impugned tax demand is going to expire on 30.03.2016. The learned counsel for the petitioner contends that the petitioner shall be satisfied if a direction is issued to the Commissioner Inland Revenue (Appeals-I), Lahore, for expeditious disposal of the petitioner's

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*[Signature]*

aforementioned appeal and/or stay application. The request made is reasonable.

2. The Commissioner Inland Revenue (Appeals-I), Lahore/respondent No.2 is directed to decide the petitioner's aforementioned appeal and/or stay application within a period of 30 days from the date of receipt of certified copy of this order. Till such time the appeal filed by the petitioner is decided, the operation of the impugned notice dated 29.02.2016 shall remain suspended.

3. With this observation, this writ petition stands disposed of.

**Copy dasti** on payment of usual charges.

Javed\* 30/3

(Shams Mehmood Mirza)  
Judge

TRUE COPY  
Case No. 9934/16  
Examiner: HS (P/4/branch)  
Lahore High Court, Lahore

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Article 87 of  
Pakistan Statutory Order 1963

207606

Case No.....	207606
Date of Presentation of Application.....	
Copy Fee.....	4
Urgent Fee.....	8
Registration Fee.....	2
Court Fee.....	2
Total.....	10
Name of Applicant.....	
Date of Receipt of File.....	
Date of Completion of Copy.....	24/4/16
Date of Delivery of Copy.....	

24/04/16

24/4/16



Writ Petition No. 9934 / 2016

M/s. KOHAT CEMENT COMPANY LIMITED through its Chief Executive, Mr. Aizaz Mansoor Sheikh, having its head office at 37-P, Gulberg II, Lahore.

....PETITIONER

VERSUS

1. The Federation of Pakistan through Secretary Revenue Division, Islamabad.
2. The Commissioner Inland Revenue (Appeals-I), Lahore.
3. The Additional Commissioner Inland Revenue, Audit Zone I, Large Taxpayer Unit, Lahore.

....RESPONDENTS

PETITION UNDER ARTICLE 199 OF THE CONSTITUTION OF THE ISLAMIC REPUBLIC OF PAKISTAN 1973.



Respectfully Sheweth:-

1. That the addresses of the parties as given in the title of the petition are correct and sufficient for service of notices on the parties.
2. That the present petition has been instituted by a Company Limited by its shares through its Chief Executive Mr. Aizaz Mansoor Sheikh, who is authorized in this behalf by a Resolution passed by the Board of Directors dated March 25, 2016. Further

in the light of above stated facts, it is most respectfully humbly prayed that the Hon'ble High Court may be pleased:

- i) to direct the Respondent No. 3 not to recover void amount of tax through notice dated 29.02.2016 from the Petitioner as long as the order of the First Appellate Authority Respondent No. 2 is not served upon the Petitioner.
- ii) to direct the Respondent No. 2 to decide the stay application as well as main appeal on priority basis within reasonable time as provided under the law.
- iii) To allow any other relief which this Hon'ble Court deems appropriate.



  
PETITIONER

Through:-

  
**WAHEED SHAHZAD BUTT**  
Advocate High Court,  
Tax Resolution Services Company,  
87-Shahrah-e-Quaid-e-Azam, Republic Motors, Lahore.  
P-LH-16322  
0333-4417181

**Dated: 28.03.2016**

**CERTIFICATE:**

- i. As per instructions of my client, this is first Writ Petition on the subject matter.
- ii. Certified that this petition has arisen from violation / non fulfillment of obligation under the provisions of Income Tax Ordinance, 2001 and that no alternate remedy is provided by the law to be availed by the Petitioner.

**LIST OF BOOKS:**

1. Constitution of the Islamic Republic of Pakistan, 1973.
2. Income Tax Ordinance, 2001.
3. 2002 PTD 679
4. 2003 PTD 1746 = 89 Tax 179 (Lahore High Court).
5. 2014 PTD 841 (Lahore High Court).

  
(COUNSEL)

  
(COUNSEL)