

ORDER SHEET
IN THE LAHORE HIGH COURT
MULTAN BENCH, MULTAN
JUDICIAL DEPARTMENT

W.P. No.5223 of 2019.

Mian Hamid Nishat

Vs.

Federal Board of Revenue, 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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02.04.2019

M/s Muhammad Imran Ghazi and Naveed Sikandar,
Advocates for the petitioner.

M/s Agha Muhammad Akmal Khan and Tariq Manzoor
Sial, Advocates for the respondent department, on
Court's call.

Petitioner has assailed notice dated 14.03.2019
issued by respondent No.5, under Section 140 of Income
Tax Rules, 2002 ("**Rules of 2002**"). Petitioner is Director
in the Company against which the impugned demand is
being enforced.

Learned counsel for the petitioner contends that
impugned notice could not have been issued to the
petitioner for recovery of any demand from the
Company. Further submits that impugned notice is silent
about the assessment order, which created liability
against the petitioner.

2. Learned counsel for respondent department, on
Court's call requests for some time to seek instructions.

3. Relist on 03.04.2019.

C.M.No.1 of 2019.

4. Dispensation sought for is allowed subject to all
just and legal exceptions. C.M. stands disposed of.

C.M.No.2 of 2019.

5. Notice for the above date. Operation of the
impugned notice dated 14.03.2019 is suspended till next
date of hearing.

Copy dasti on payment of usual charges.

(Shahid Jamil Khan)
Judge

SAJJAD

Application No. 55906

Date of presentation
of application 3/4/19

Date of Receipt of 3/4/19

No. of Words/Pages 4

Copy 4

Urg 4

Reg. 4

Against 4

Court 4

To be 4

Name of Counsel 4

Date of 4

Date of 4

Date of issuance of 4

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BEFORE THE LAHORE HIGH COURT, MULTAN BENCH, MULTAN.

WRIT PETITION NO. 5792/2019

MIAN HAMID NISHAT
R/O HOUSE NO.966/B, MUMTAZABAD, MULTAN

PETITIONER

VS

1. Federal Board of Revenue Through Its Chairperson, 5 Constitutional Revenue, Islamabad
2. The Chief Commissioner Inland Revenue, Regional Tax Office, Nawan Shehr, Multan
3. The Commissioner Inland Revenue, Corporate Zone, Regional Tax Office, Nawan Shehr, Multan
4. The Additional Commissioner Inland Revenue, E&C Range, Corporate Zone, Regional Tax Office, Nawan Shehr, Multan
5. The Assistant Commissioner Inland Revenue, E&C Unit-02, Corporate Zone, Regional Tax Office, Nawan Shehr, Multan
6. The Regional Manager, Meezan Bank Limited, Multan

RESPONDENTS

WRIT PETITION UNDER ARTICLE 199 OF THE CONSTITUTION OF ISLAMIC REPUBLIC OF PAKSITAN, 1973

Respectfully Sheweth: -

FACTS

1. The present petition is being instituted and filed under the signatures of Mian Hamid Nishat S/o Nishat Ahmad bearing CNIC 903030-106764-9 R/o House No.966/B, Mumtazabad, Multan, who is fully conversant with the facts of the case and is fully authorized in this behalf to institute and file this petition and to sign and verify the same and to do all things necessary and incidental thereto.
2. That the petitioner is Individual and engaged in the business of trading of yarn etc and duly registered with the Tax Authorities at National Tax Number (NTN) 0105768-5 since 14.12.1995 under the jurisdiction of Regional Tax Office (Corporate), Lahore.

(Copy of NTN verification Attached as

Annexure A)

Handwritten signature and date: 30/03/19

Handwritten signature and date: 01/04/19





ASSISTANT COMMISSIONER INLAND REVENUE,
E&C UNIT-02 CORPORATE ZONE,
REGIONAL TAX OFFICE, MULTAN

No. ACIR/U-2/RTO/MNI/ 1503

Dated: 12-4-19

To

The Principal Officer,
M/s Mansoor Oil Products,
1st Floor 966-B, Mumtazabad,
Multan.

Subject:- MR. HAMID NISHAT – NTN. 9030301067649 – RETURN OF CHEQUE AMOUNTING TO RS.471,900/- IN THE LIGHT OF DIRECTIONS OF H:BLE LAHORE HIGH COURT, MULTAN BENCH DATED 03-04-2019 -

Reference to your A.R's letter No. 96 dated 10-04-2019 on the subject cited above.

In the light of Lahore High Court, Multan Bench, Multan's direction vide Writ Petition No. 5223 of 2019 dated 03-04-2019 refund order has been passed vide DCR No. 17/03 dated 10-04-2019 (copy enclosed).

Encl: (As above).

(MEHAK FATIMA)
ASSISTANT COMMISSIONER (IR)

Copy to :-

- 1) The Chief Commissioner Inland, Regional Tax Office, Multan for information.
- 2) The Commissioner Inland, Corporate Zone, Regional Tax Office, Multan for information
- 3) ✓ M/s Ghazi & Company, Chartered Accountants, Tawakal Autos Plaza, Chowk Children Hospital, Abdali Road, Multan.



AC _____ WT _____
BC _____ PC _____


(MEHAK FATIMA)
ASSISTANT COMMISSIONER (IR)



ASSISTANT COMMISSIONER INLAND REVENUE,
ENFORCEMENT & COLLECTION UNIT-02, CORPORATE ZONE,
REGIONAL TAX OFFICE, MULTAN

1. Tax Year 2016
2. National Tax Number 55-02-2216370-7
3. Name of the taxpayer & address . M/s Mansoor Oil Products,
966B Mumtazabad, Multan.
4. Status Private Limited Company
5. Residential Status Resident
6. Income year ending 30TH June
7. Section of order. 170(4) of the Income Tax Ordinance, 2001
8. DCR No. 17/03 Dated: 10-04-2019

ORDER UNDER SECTION 170(4) OF INCOME TAX ORDINANCE, 2001

This is the case of a private limited company deriving income from operating an oil extraction plant. The taxpayer company has e-filed its return of income for the tax year 2016 through e-FBR Portal on 30-12-2017 declaring loss of Rs.33,050/-.

Subsequently, the case was selected for audit /s 214C. Audit proceedings were initiated resulting into order u/s 122(1) creating a demand of Rs.15,271,130/-. Later on, an amount of Rs.471,900/- was recovered through attachment of accounts of the director namely Mian Hamid Nishat (as per ITMS profile) of taxpayer company. CPR was generated in favour of M/s Mansoor Oil Products (Pvt) Ltd dated 29-03-2019. Being aggrieved by the recovery proceedings, Mian Hamid Nishat filed writ petition vide W.P No. 5223 of 2019 before the H'ble High Court, Multan Bench, Multan. While disposing the writ petition the Lahore High Court, Multan Bench, Multan decided:-

"Learned counsel for the respondent department has apprised that the impugned notice under Section 140 of the Ordinance, 2001 has been withdrawn. It is undertaken on behalf of the Taxation Officer that the amount withdrawn shall be returned within one week positively."

In the light of judgment of High Court, the amount Rs.471,900/- recovered through bank attachment of the account of Mian Hamid Nishat is refundable.

The refund amounting to (Rs.471,900/-) for the tax year 2016 is genuine which is being issued with the prior administrative approval of Additional Commissioner Inland Revenue, E&C Range, Corporate Zone, RTO Multan vide his office letter No.1023 dated.10-04-2019.

NOTE:

The refund order has been issued without bar code as M/s Mansoor Oil Products (Pvt) Ltd has not e-filed application for refund through IRIS. The Department has left with no other alternative but to issue the refund order in the light H'ble High Court, Multan Bench, Multan.

Dated: 10-4-2019


(MS MEHAK FATIMA)
ASSISTANT COMMISSIONER INLAND REVENUE