

Form No: HCJD/C-121

ORDER SHEET

IN THE LAHORE HIGH COURT, LAHORE

JUDICIAL DEPARTMENT

W.P No,20783 of 2012

Union Local Loop (Pvt) Ltd Vs Federal Board of Revenue, etc

S. No. of order/ Proceeding	Date of order/ Proceeding	Order with signature of Judge, and that of parties or counsel, where necessary
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30.05.2013

Mr. Muhammad Zafar Iqbal, Advocate, for the Petitioner.
 Mr. Muhammad Ilyas Khan, Advocate for Respondent.

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The Petitioner is a private limited company, which has impugned the amended assessment order under Section 122(1) and (5) read with Section 124 of the Income Tax Ordinance, 2001 (Ordinance, 2001) dated 29.06.2012.

2. At the very outset, learned counsel for the Respondent has raised an objection with respect to the maintainability of this petition. He argued that adequate remedy is available to the Petitioner against the assessment order and that the statutory remedy must be availed under Section 127 of the Income Tax Ordinance, 2001. As such the Petitioner cannot place his grievance before this Court in constitutional jurisdiction.

3. When confronted with this point, learned counsel for the Petitioner argued that since this is a case of illegal selection of audit, hence the Petitioner has moved this Court in constitutional jurisdiction. He has placed relied on a case titled "Shahnawaz (Pvt) Ltd through Director Finance Vs Pakistan through the Secretary Ministry of Finance Government of Pakistan, Islamabad" (2011 PTD 1558).

4. I have heard learned counsel for the parties and find that the statutory remedy is available to the Petitioner. The impugned order has been issued under

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Judgment on FBR
as directed by M(L).
The issue decided is
that "a right of appeal
lies under section 127 against the order passed in terms of
of the I.T.O ordinance 2001 (Legal)"*

122(1) & (5)
15/6/13
[Signature]
[Signature]
[Signature]

W.P. No.20783 of 2012

S. No. of order/ Proceeding	Date of order/ Proceeding	Order with signature of Judge, and that of parties of counsel, where necessary.
		<i>to be filed against the order which was passed under</i>

Section 122(1) and (5) read with Section 124 of the Ordinance, 2001 against which a right of appeal lies under Section 127 of the Ordinance, 2001. It is also noted that the Petitioner participated in the audit proceedings, which led to the amendment in the assessment. At that point, the Petitioner did not raise any objection with respect to the selection for audit. Hence no case of illegality is made out against the impugned order.

Petition dismissed.

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 (AYESHA A. MALIK)
 JUDGE

*Anwar
 02/06/13*

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 In Case No... *20783-12*
Ward 10
 Examiner: JIS (Writ Branch)
 Lahore High Court, Lahore.

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Petition No.....
 Case No..... *20783*
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