

IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

No. 34432 / writ
Date. 04/10 /2014

From:-

The Deputy Registrar (Judicial),
Islamabad High Court,
Islamabad.

To:-

1. Federation of Pakistan through Ministry of Finance, Islamabad.
2. Federal Board of Revenue through its Chairman, Constitutional Avenue, Islamabad.
3. Commissioner, Inland Revenue Large Taxpayer Unit, Islamabad. LTU Building, Plot No. 20, Khayaban-e-Suhrwardy, Mauve Area, G-9/1, Islamabad.
4. The Officer, Inland Revenue (Audit-VII), Large Taxpayer Unit, Islamabad LTU Building, 20 Mauve Area, G-9/1, Islamabad.
5. Commissioner Inland Revenue (Appeals), Islamabad.
6. Deputy Commissioner, Large Taxpayer Unit, Islamabad.

Writ Petition No. 684-2014

M/s Telenor Pakistan, Pvt. Ltd. v/s Federation of Pakistan, etc.

I am directed to forward for information and immediate compliance a copy of this Court's order dated 25-09-2014 passed by Hon'ble Mr. Justice Athar Minallah in the above noted case.

You are hereby directed to arrange representation before this Court on 29-10-2014 (soc) at 08:00 am.

Yours Faithfully,

Muhammad Aways
Assistant Registrar (Judicial),
For Deputy Registrar (Judicial)

*Muhammad Aways
05-10-2014

10 OCT 2014

M(L)

Chief (L-I)
S(Lit-SC)
S(L&Auto)
SS(T-I)
SS(T-II)
Chief (L-II)
S(Lit-HC)
SS(Lit-HC)
S(LDT)
S(LIDT)
SPS

Subject:
Appeal
Sir,

SS(Lit-HC)

139856-R
FBR Docx Dy. No. 139856-R
Received in JCh. Sectt.
10 OCT 2014

Re-Dox No 139856-R
ceived in M(L) Office on 14-10-14

- 1 -

IN THE ISLAMABAD HIGH COURT, ISLAMABAD.

W.P. No. 684 /2013

M/s Telenor Pakistan (Pvt.) Limited, 13-K, Moaiz Centre, F/7 Markaz, Islamabad.
Petitioner

Versus

1. Federation of Pakistan through Ministry of Finance, Islamabad.
 2. Federal Board of Revenue through its Chairman, Constitutional Avenue, Islamabad.
 3. Commissioner, Inland Revenue Large Taxpayers Unit, Islamabad, LTU Building, Plot No. 20, Khayaban-e-Sulwardy, Mauve Area, G-9/1, Islamabad.
 4. The Officer, Inland Revenue (Audit-VII), Large Taxpayer's Unit, Islamabad, LTU Building, 20 Mauve Area, G-9/1, Islamabad.
 5. Commissioner Inland Revenue (Appeals), Islamabad.
 6. Deputy Commissioner, Large Taxpayer's Unit, Islamabad.
- ... Respondents

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

It is respectfully submitted as under:

1. That the Petitioner is a private limited company engaged in providing telecommunication services. This petition is being filed through Mr. Haider Latif Sandhu, who is Manager Legal Department of the company and is fully authorized to institute this petition and is also well conversant with the facts and circumstances of the case. (Copy of Memorandum and Articles as well as the required authority is attached herewith as Annex-A & B).

2. That the Petitioner received a Show Cause Notice No. 611 dated 23.5.2013 (Annex-C), wherein it has been alleged that as per its annual accounts, the Petitioner received "Advertising and Publicity Services" from various persons during the years 2009, 2010 and 2011. It has been stated that in terms of SRO 550(I)/2006 dated 5.6.2006 the advertising services are subject to Federal Excise

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ORDER SHEET

IN THE ISLAMABAD HIGH COURT, ISLAMABAD
JUDICIAL DEPARTMENT

W.P. No. 684 of 2014

M/s Telenor Pakistan (Pvt.) Ltd.
Vs
Federation of Pakistan, 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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07) 25-9-2014 M/s Ali Sibtain Fazli, Hasham Ahmed Khan, Hafiz Muhammad Idrees, Muhammad Asif Khan, Syed Tauqeer Bukhari, Syed Tanseer Bukhari, Hafiz Naeem Advocates, for the petitioners, in their respective petitions.
M/s Saeed Ahmed Zaidi, Hafiz Munawar Iqbal, Sh. Anwaar-ul-Haq, Abdul Shakoor Paracha, Dr Mrs Farhat Zafar, Babar Bilal, Ms Wajiha Pervaiz and Sheikh Anwar-ul-Haq Advocates, for the respondents.
Mr Rashid Ibrahim, Chartered Accountant.
Mr Nowsherwan Khan, Secretary FBR.

Mr Nowsherwan Khan, Secretary FBR, appeared and stated that *guidelines* have been issued to the concerned *Quasi Judicial Authorities*. It appears from the *guidelines* that all *stay applications* shall be decided by the *Appellate Authorities* within four days of filing such applications.

2. The main grievance of the petitioners, in the present petitions, inter alia, relates to the delay in deciding the *stay applications*.

3. Mr Abdul Shakoor Paracha Advocate, for respondents states that in W.P. Nos: 3662/2014 to 3665/2014, the applications for interim relief have not been decided as yet.

4. Learned counsel for the respondents shall place on record, report in case of each petition, as to what orders

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have been passed in the light of the guidelines issued vide letter dated 05-9-2014.

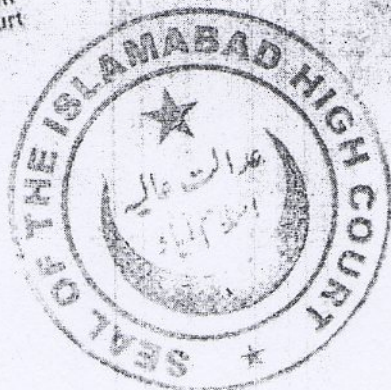
5. It is noted with concern that the FBR has not taken this matter seriously and the arbitrariness on the part of the *Quasi Judicial Officers* continues, even after the issuance of the *guidelines*.

6. The Federal Board of Revenue is directed that copies of the *guidelines* be provided to the Amicus and the learned counsel for the petitioner. In case, learned counsel for the petitioner and the Amicus have grounds for review, they may submit their proposals in writing, before the next date fixed.

7. Adjourned to a date, in the last week of October, 2014. The interim relief already granted shall continue till the next date of hearing.

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Tanveer Ahmed:



Sd
(ATHAR MINAELLAH)
JUDGE