

JUDGMENT SHEET
IN THE LAHORE HIGH COURT, LAHORE.
JUDICIAL DEPARTMENT

Writ Petition No.14506 of 2019

Syed TAYYAB HUSSAIN RIZVI

Versus

FEDERATION OF PAKISTAN, ETC.

Date of Hearing 02.04.2019

Petitioners by M/s Naveed Amjad Andrabi, Mustafa Kamal, Sabeel Tariq Mann, Muhammd Hamza Sheikh, A.W. Chaddha, Usman Javed, Khurram Saleem, Barrister Haris Sohl, Monim Sultan, Hammad-ul-Hassan Hanjra, Mudassar Shujauddin, Barrister Ahmad Pervaiz, Zahid Imran Gondal, M. Amjad Khan, Rai Amer Ijaz Kharal, Ch. Rehmat Ali, M. Azhar Khan Joiya, Mian Abdul Ghaffar, Jan Muhammad Chaudhry, Shahid Abrar Basra, Syed Abbas ul Hassan Shah, M. Hamzah, H.M. Majid Siddiqui, Ghulam Ali, Adeel Shahid Karim, Khalil ur Rehman, Shahbaz Butt, M. Abu Bakar, Ch. M. Waseem, M.M. Akram, Usman Khalil, Mian Hamza Javed, Khurram Shahzad Gondal, Farooq Raza Rajpoot, Farhan Shahzad, Rana M. Afzal, Umair Anwar, Raza Imtiaz Siddiqui, Shaheryar Kasuri, Jamshed Alam and Qadeer Kalyar, Advocates.

Respondents by Mr. Liaqat Ali Chaudhry, Advocate assisted by M/s Aamer Khan, Sahar Iqbal, Zafar Iqbal, Shahid Usman, Akhtar Ali Monga, Syed Tassaduq Mustafa Naqvi, Syed Tassaduq Murtaza Naqvi, Advocates for FBR. Mr. Azmat Hayat Khan Lodhi, Assistant Attorney-General for Pakistan. Syed Zain-ul-Abideen, Advocate for Commissioner Inland Revenue. M/s Sarfraz Ahmad Cheema & Falak Sher Khan, Ch. M. Shakeel, Barrister M. Saram Israr, Ijaz Mahmood Chaudhry, Advocates for respondents.

JUDGMENT

ASIM HAFEEZ, J.:- This judgment shall also decide connected petitions (Appendix-I) wherein similar questions of law have been raised, commonly challenging the legitimacy and legality of demand notices issued claiming payment of levy under the Income Support Levy Act 2013.

2. These petitions arise as a consequence of demand notices issued for recovery of Income Support Levy ('levy'), levied / charged in terms of section 3 of Income Support Levy Act 2013 (Act, 2013) and payable in the manner and at the rate specified therein. Upon promulgation of the Act, 2013, vires thereof was challenged through numerous writ petitions, which petitions were finally dismissed and vires of the Act, 2013 was upheld in terms of the judgment reported as "Sufi MUHAMMAD FARRUKH AMIN v. FEDERATION OF PAKISTAN through Secretary of Finance and 4 others" (2017 PTD 83). Thereafter, demand notices were issued for recovering the levy, along with surcharge accrued thereupon. Act, 2013 was repealed through the Finance Act 2014, section 10 thereof. Writ petitions were decided after the repeal of the Act, 2013, which otherwise support the point that repeal was neither deemed nor treated as an absolute repeal. Intermittently, notices were issued and same were impugned through writ petitions, all of which are decided through this judgment. Notices were issued to Federal Board of Revenue (BOR) and to the Federation under Order XXVII-A of the Code of Civil Procedure, 1908.

3. The case set-out by the learned counsels for the petitioners was that Finance Act 2014 had repealed Act, 2013, which completely obliterated the Act, 2013, causing it to cease to be a part of body of law, in the absence of any saving clause. Adds that, no demand of levy can be raised on the basis of a dead statute, which would, for all intent and purposes, be deemed and treated as never passed or existed. In these circumstances, there does not arise any question of assessment or recovery. Reliance was placed on judgment reported as "M.C.B. BANK LIMITED, KARACH v. ABDUL WAHEED ABRO and others" (2016 SCMR 108). Further, while submitting written synopsis, following judgments were referred by the learned counsel for the petitioners, which are reported as "IDREES AHMAD and others v. Hafiz FIDA AHMAD KHAN and 4 others" (PLD 1985 SC 376), "ALLAH DEWAYA through Legal Heirs and others v. GHULAM MUSTAFA and others" (1999 YLR 204), "Mst. SIDDIQAN AFZAL and 6 others v. ASSIST COLLECTOR OF CENTRAL EXCISE AND LAND CUSTOMS, FAISALABAD and 2 others" (PLD 2001 LAHORE 78), "NAVEED JAN BALOCH and 3 others v. FEDERATION OF PAKISTAN through Secretary, Ministry of Commerce and 4 others" (2012 CLD 1339).

4. The other objection is regarding the jurisdiction of Officer Inland Revenue – officer who issued notices under reference. The precise argument raised was that without delegation of powers and functions, unto the Officer Inland Revenue, in terms of section 210 of Income Tax Ordinance 2001 (Ordinance of 2001), no notices can be issued, let alone any assessment be undertaken under the Act, 2013. Elaborated

that, section 2 (c) of the Act, 2013, defines "Officer Inland Revenue" as *"the officer as defined under section 2 (38A) of Ordinance of 2001"* and section 2(38A) of the Ordinance 2001 defines "Officer of Inland Revenue" as *"any Additional Commissioner Inland Revenue, Deputy Commissioner Inland Revenue, Assistant Commissioner Inland Revenue, Inland Revenue Officer, Inland Revenue Audit Officer District Taxation Officer Inland Revenue, Assistant Director Audit, or any other officer however designated or appointed by the Board for the purposes of this Ordinance"*. In the absence of any description regarding conferment of powers and functions in the Act, 2013, and absence of any subsequent notification in terms of section 210, *ibid*, the notices issued suffer from want of jurisdiction. In these circumstances, no jurisdiction can be exercised vis-à-vis the persons, class of persons, cases, class of cases and with respect to the area(s) designated. Learned counsel drew attention of the court to various notifications issued in this behalf. Learned counsels sought declaration that notices under reference are issued without any lawful authority and of no legal effect.

5. Mr. Liaqat Ali Chaudhry, Advocate, led arguments on behalf of respondent department. It is contended that, notwithstanding the repeal of Act, 2103 through Finance Act 2014, the petitioners are still liable to pay the levy. Adds that, irrespective of absence of saving clause, the liability has accrued and protected, in terms of clause (c) of section 6 of the General Clauses Act 1987 ('GCA'). Learned counsel rebutted the argument of absence / want of jurisdiction. To support

submissions, following judgments were relied and referred, which are reported as "COMMISSIONER OF INCOME TAX, PESHAWAR v. Messrs ISLAMIC INVESTMENT BANK LTD.," (2016 PTD 1339), "Mian RAFI-UD-DIN AND 6 OTHERS v. THE CHIEF SETTLEMENT AND REHABILITATION COMMISSIONER AND 2 OTHERS" (PLD 1971 SC 252), "COMMISSIONER INLAND REVENUE v. Messrs SHAFI SPINNING MILLS LTD." (2015 PTD 2368), "Messrs AL-HABIB FLOUR MILLS v. COMMISSIONER OF INCOME TAX, MEDIUM TAXPAYERS UNIT, RAWALPINDI" (2008 PTD 1715), "MUHAMMAD ARIF and another v. THE STATE and another" (1993 SCMR 1589), "MUHAMMAD TARIQ BADRA and another v. NATIONAL BANK OF PAKISTAN and others" (2013 SCMR 314), "Messrs PARAMOUNT SPINNING MILLS LTD. v. CUSTOMS, SALES TAX AND CENTRAL EXCISE APPELLATE TRIBUNAL and another" (2012 SCMR 1860) and "LT. Col. NAWABZADA MUHAMMAD AMIR KHAN v. (1) THE CONTROLLER OF ESTATE DUTY, GOVERNMENT OF PAKISTAN, KARACHI AND (2) PAKISTAN, THROUGH THE SECRETARY, MINISTRY OF FINANCE, GOVERNMENT OF PAKISTAN, RAWALPINDI" (PLD 1962 SC 335).

6. Learned counsel appearing for the Federation, pursuant to notice under Order XXVII-A of Code of Civil Procedure 1908, attacked petition on the ground of maintainability. Adds that demand notices cannot be impugned by invoking constitutional jurisdiction, when alternate remedies are available under the Act, 2013. Supported the argument that liability to pay levy survived repeal. Reliance is placed on judgments reported as "SHAGUFTA BEBUM v. THE INCOME TAX OFFICER, CIRCLE-XI, ZONE-B, LAHORE" (PLD 1989 SC 360), "INCOME-

TAX OFFICER and another v. M/s CHAPPAL BUILDERS" (1993 SCMR 1108), "AL-AHRAM BUILDERS (PVT.) LTD. v. INCOME TAX APPELLATE TRIBUHNAL" (1993 SCMR 29), "Messrs AMIN TEXTILE MILLS (PVT.) LTD. v. COMMISSIONER OF INCOME TAX and 2 others" (2000 SCMR 201), "DEPUTY COMMISSIONER OF INCOME TAX/WEALTH TAX, FAISALABAD and others v. Messrs PUNJAB BEVERAGE COMPANY (PVT.) LTD." (2007 PTD 1347), "Messrs OCEAN PAKISTAN LTD. v. FEDERAL BOARD OF REVENUE, ISLAMABAD and others" (2012 PTD 1374), "ZEAL PAK INDUSTRIES (PVT.) LTD., KARACHI v. REGIONAL COMMISSIONER, INCOME TAX, KARACHI and 2 others" (2009 PTD 712), "MUGHAL-E-AZAM BANQUET COMPLEX through Managing Partner v. FEDERATION OF PAKISTAN through Secretary and 4 others" (2011 PTD 2260), "Syed KHALID MEHMOOD BUKHARI v. G.M. IHRO PTCL and others" (2012 PLC (C.S) 1366, "PAKISTAN TOBACCO COMPANY LTD., ISLAMABAD v. ADDITIONAL COMMISSIONER (UNIT-II), TAXATION OFFICER, LARGE TAX PAYERS UNIT, ISLAMABAD" (2013 PTD 747), "Messrs CASTROL PAKISTAN (PVT.) LTD. through Accountant v. ADDITIONAL COMMISSIONER INLAND REVENUE and others" (2015 PTD 2467), "NORTHERN POWER GENERATION COMPANY LIMITED v. FEDERATION OF PAKISTAN and others" (2015 PTD 2052), "Messrs KASHMIR SUGAR MILLS LTD. v. FEDERATION through Secretary Revenue and others" (2016 PTD 1649), "IRAM SHAHADI v. PRINCIPAL SCHOOL OF NURSING MAYO HOSPITAL, LAHORE and others" (2017 PLC (C.S.) 943) and "RAFIQ UR REHMAN v. FEDERATION OF PAKISTAN through Secretary, Ministry of Finance and 4 others" (2017 PTD 1178).

7. Arguments heard.
8. The issues which surfaced in the course of submissions and requiring adjudication are summarized as follows;

- i) *Since the Income Support Levy Act 2013 (Act) has been repealed through the Finance Act 2014, without a saving clause, therefore, whether any levy can be claimed, charged or collected on the basis of the Act, which allegedly stood obliterated/abrogated completely, from the date of its promulgation.*
- ii) *whether the Officer(s) issuing demand notice has the requisite jurisdiction, authority and power to issue notices, claim recovery, undertake assessment, if and where required, in absence of any delegation or of such powers and functions under the provisions of the Ordinance of 2001?*
- iii) *whether the petition under reference is incompetent in the wake of alternate remedies available?*

9. There is no dispute regarding the fact that repeal of Act, 2013 was simplicitor, and no saving clause or proviso was provided through the Finance Act 2014. The heart of the controversy is that whether the levy, chargeable in terms of section 3 of the Act, can still be claimed or collected irrespective of repeal of this kind - without a saving clause. What was the intention of the legislature while repealing the Act, 2013? There is no cavil to the fact that absence of saving clause in new enactment, reserving rights and liabilities under the repealed enactment, would not be detrimental to the survival of such rights and liabilities under the repealed Act unless a repealing act indicates a contrary intention, rendering section 6 of GCA ineffective and inoperative. To appreciate this, it is expedient to reproduce section 6 of GCA for facility, which reads as;

Section 6. Effect of Repeal;

Where this Act, or any Central Act or Regulation made after the commencement of this Act, repeals any enactment hitherto made or hereafter to be made, then, unless a different intention appears, the repeal shall not:

- a) *Revive anything not in force or existing at the time at which the repeal takes effect; or*
- b) *affect the previous operation of any enactment so repealed or anything duly done or suffered thereunder; or*
- c) *affect any right, privilege, obligation or liability acquired, accrued or incurred under any enactment so repealed; or*
- d) *affect any penalty, forfeiture or punishment incurred in respect of any offence committed against any enactment so repealed; or*
- e) *affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid;*

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the repealing Act or Regulation had not been passed”.

[Emphases supplied]

It is also appropriate to reproduce section 10 of Finance Act 2014 (Act No. IX of 2014) - the repealing Act – which reads as

10. Repeal of Income Support levy Act of 2013. *The Income Support Levy Act, 2013 is hereby repealed”.*

10. It is apparent that irrespective of absence of saving clause, section 6 of GCA would provide protection to such rights and liabilities, subject to the conditions therein. The scope of section 6 of GCA has been examined and discussed in a recent Judgment by the August Supreme Court of Pakistan, reported as “COMMISSIONER OF INCOME

TAX, PESHAWAR v. Messrs ISLAMIC INVESTMENT BANK LTD.," (2016

PTD 1339) relevant portions wherefrom read as:

15. Apart from holding that provisions of section 239(1) of the Income Tax Ordinance, 2001, have retrospective application, the controversy in the present case can also be looked at from distinct prospective. The tax laws are a body of rules and regulations under which the State has a claim on the taxpayers so that they may pay to the State a part of their incomes at the specified rates. This liability to pay income tax accrues on the taxpayer on the last day of the income year/accounting year, though the tax becomes payable after it is quantified in accordance with the procedures laid down in the Income Tax law. Thus a vested right in favour of the State is created at the end of each accounting year, though the exercise of (i) making an assessment on the basis of ascertainable data of income and expenditure, or (ii) revising an assessment order where it is found that there is sufficient material to hold that the original assessment was prejudicial to the interest of the revenue, takes place at some later stage. These procedural exercises are undertaken only with the object of reaching at the correct calculation of yearly income but the real liability to pay tax had already accrued on the last day of the income year i.e. on the last day of the accounting year thereby creating a vested right in favour of the State. It may be understood as an expense that has already accrued but is payable later. Reference can also be made to section 9 of the Income Tax Ordinance, 1979, with regard to the creation of the charge on the basis of income year. Thus seeking revision of a tax return at any subsequent stage has nothing to do with the creation of charge on the tax-payer that has become absolute on completion of the income year/accounting year.

16. In this regard reference can also be made to cases from Indian jurisdiction. In the case of *Chatturam v. Commissioner of Income Tax* (AIR 1947 FC 32) and in the case of *Williams v. Henry Williams Ltd.* It was held that the liability of Income Tax was definitely and finally created by the charging section and the provisions of assessment etc. were machinery provisions only for the purpose of quantifying the liability. In the case of *Wallace Brothers & Co. Ltd. v. Commissioner of Income Tax* (AIR 1948 PC 118 = PLD 1948 PC 67) also it was held "... the rate of tax for the year of assessment may be fixed after the close of the previous year and the assessment will necessarily be made after the close of that year. But the

liability to tax arises by virtue of the charging section alone, and it arises not later than the close of the previous year, though quantification of the amount payable is postponed." The Indian Supreme Court in the case of *Kalwa Devadattam v. Union of India* (AIR 1964 SC 880) also held the same in these words- "Under the Indian Income-tax Act liability to pay income-tax arises on the accrual of the income, and not from the computation made by the taxing authorities in the course of assessment proceedings; it arises at a point of time not later than the close of the year of account."

17. In light of the discussion undertaken in the preceding paragraph, it is clear that vested right to claim tax accrues on the last date of accounting year which under the repealed Income Tax Ordinance, 1979, accrued up till 30.06.2002. This right cannot be taken away, even if there had been no saving clause in the Income Tax Ordinance, 2001. Such right, being a vested right, gets automatically protected under the provisions of the general law i.e. section 6 of the General Clauses Act, 1897. This vested right could have been taken away if a specific provision to that effect had been incorporated in the Ordinance, 2001 but that is not the case in the present matter. Thus irrespective of any accounting discrepancy that is sorted out on the basis of the procedural provisions of the income tax law at any subsequent stage, the charge of income tax on the taxpayer stands established on the last day of the income year/accounting year. In the present case, the last day of the last income year covered under the repealed Income Tax Ordinance, 1979, was 30.6.2002, therefore, on all income years that ended on or before 30.6.2002 the charge to recover tax had already been created on or before such date. In the case of *Muhammad Arif v. State* (1993 SCMR 1589) it was held as follows:-

"From the above cited cases, it is evident that there is judicial consensus that where a law is repealed, it will not inter alia affect any investigations, legal proceedings or remedy in respect of any right, privilege, obligation, liability, penalty, forfeiture or punishment, and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if the law had not been repealed. This is so, inter alia, because of section 6 of the General Clauses Act, 1897 (which corresponds to section 4 of the West Pakistan General Clauses Act,

1956), in the absence of any contrary intention manifested in the relevant statute."

18. Following passages from Indian jurisdiction in the case of *State of Punjab v. Mohar Singh Pratap Singh* (AIR 1955 Supreme Court 84) can also be referred with considerable advantage:-

"Whenever there is a repeal of an enactment, the consequences laid down in section 6 of the General Clauses Act will follow unless, as the section itself says, a different intention appears. In the case of a simple repeal there is scarcely any room for expression of a contrary opinion. But when the repeal is followed by fresh legislation on the same subject we would undoubtedly have to look to the provisions of the new Act, but only for the purpose of determining whether they indicate a different intention. The line of enquiry would be, not whether the new Act expressly keeps alive old rights and liabilities but whether it manifests an intention to destroy them. We cannot therefore subscribe to the broad proposition that section 6 of the General Clauses Act is ruled out when there is repeal of an enactment followed by a fresh legislation. Section 6 would be applicable in such cases also unless the new legislation manifests an intention incompatible with or contrary to the provisions of the section. Such incompatibility would have to be ascertained from a consideration of all the relevant provisions of the new law and the mere absence of a saving clause is by itself not material."

19. Thus the vested right of the state in the form of a charge on the income of an assessee that accrues on the last date of an income year is also protected independently under the provisions of general law i.e. Section 6 of the General Clauses Act and no dependence on saving clause was required."

[Emphasis supplied]

11. It is apt to refer to another judgment on the point in issue, reported as "TAZA KHAN and others v. AHMAD KHAN and others" (1992 SCMR 1371). Relevant portion reads as under:

"The entire position of the repealing and re enacted laws and their many amendments have not been presented in a comprehensive form; and lastly, in this behalf, even if there is no saving clause the relevant provisions of the General Clauses Act would come into play."

[Emphasis supplied]

12. It is clear that in the absence of any contrary intention in the repealing act, irrespective of saving clause, section 6 of GCA would protect the rights and liabilities accrued, precisely in terms of clause (c) of section 6 of GCA. There is nothing to indicate in the repealing act that section 6 of GCA would not apply. Reference is also made to a judgment reported as "Karam Singh Sobti and another v. Sri Pratap Chand and another" (1964 AIR (SC) 1305), relevant portion whereof is reproduced hereunder:

"If the repeal stood by itself the provisions of the General Clauses Act (X of 1897) would have applied with regard to the effect of the repeal and the repeal would not affect the previous operation of any enactment repealed or anything duly done or suffered thereunder or affect any right, privilege, obligation or liability acquired, accrued or incurred under any enactment so repealed. The provisions of the General Clauses Act will not, however, apply where a different intention appears from the repealing enactment."

[Emphasis supplied]

In view of the above, the argument that right accrued in terms of section 3 of the Act, 2013 stood obliterated / abrogated upon repeal is repelled.

13. There is another aspect of the case. Whether the liability to pay the levy, as chargeable in terms of section 3 of Act, 2013, created or

established a vested right in favour of the department? It is expedient to examine section 3 of the Act – the charging section – section 4 of Act, 2013 and Rule 4 of Income Support Levy Rules 2013 (Rules of 2013), which are reproduced hereunder as;

“3. Charge of Levy --- Subject to the provisions contained in this Act, there shall be charged for every tax year commencing on and from tax year 2013 a Levy, in respect of value of net moveable assets held by a person on the last date of the tax year at the rate specified in section 9 and in the manner specified hereunder.”

“4. Time and manner of payment of levy --- A person who is liable to pay the Levy under this Act shall pay the Levy along with wealth statement.”

Rule (4) Time of payment of levy ---(1) A person liable to pay the Levy under the Act shall pay the Levy on the basis of the wealth statement on or before the due date of filing of return.

(2) Where a person is not required to file return, the Levy shall be payable, along with wealth statement, at the time provided in sub-section (4) of section 118 of the Ordinance”.

[Emphasis supplied]

14. In terms of section 3 of the Act, 2013, *tax shall be charged for every tax year commencing on and from tax year 2013*. In terms of clause (g) of sub-section 1 of section 2 of Act, 2013, tax year is defined as *‘the tax year as defined in clause (68) of section 2 of the Ordinance*. In terms of clause (68) of section 2 of the Ordinance, tax year is defined as *‘the tax year as defined in sub-section (1) of section 74 and, in relation to a person, includes a special year or a transitional year that the person is permitted to use under section 74’*. And section 74 of the Ordinance provides that the *‘Tax year; (1) For the purpose of this Ordinance and subject to this section, the tax year shall be a period of*

twelve months ending on the 30th day of June and shall, subject to sub-section (3), be denoted by the calendar year in which the said date falls”.

15. It is clear from cumulative reading that levy becomes chargeable on 30th day of June 2014 [period of 12 months for the tax year 2013 shall be reckoned from 1st day of July 2013 to 30th day of June 2014]. It means that liability to pay levy would accrue on 30th day of June 2014, in terms of charging section, i.e. section 3 of Act, 2013, followed by assessment and collection procedures to be carried as prescribed under the Act, 2013, in terms of the machinery and collection provisions. It is essential to ascertain that when the repealing act came into effect. It is appropriate to refer to section 1 of Act No. IX of 2014 - the repealing Act – which reads as;

(1) This Act may be called the Finance Act, 2014.

(2) It extends to the whole of Pakistan.

(3) It shall come into force from the first day of July, 2014, except subsections (11) and (12) of section 2 and subsections (2), (9), (10), (11) and (12) of section 4 which shall have effect from the next day of assent given to this Act by the President of the Islamic Republic of Pakistan”.

[Emphasis supplied]

16. Irrespective of the assent by the president on 25th June 2014, section 10, would, for all intent and purposes, became effective from the first day of July, 2014, which established that the liability accrued on 30th day of June 2013, stood protected and created a vested right in favour of the department. The position in fact reinforced the intention regarding applicability of section 6 of GCA. A reference is

made to judgment, referred by the learned counsel representing the department, reported as "Mian RAFI-UD-DIN AND 6 OTHERS v. THE CHIEF SETTLEMENT AND REHABILITATION COMMISSIONER AND 2 OTHERS" (PLD 1971 SC 252), relevant portion is reproduced as under:

"This submission overlooks the well-settled legal principle that the substantive rights vesting in any one under the repealed enactment are not lost or affected in the least by the repealing enactment. This is clearly provided in clause 6 of the General Clauses Act, 1897. Even the proceedings pending on the date of repeal stand protected by the said Act. Thus, there is no substance in the above contention of the learned counsel."

[Emphasis supplied]

17. Second limb of objections relate to the lack of jurisdiction of the Officer(s) of Inland Revenue to issue notices under the Act, 2013. It was argued that Act, 2013 per-se does not confer jurisdiction for issuing recovery notices or effect recovery of the levy. And no such power(s) and function(s) was delegated under section 210 of Ordinance of 2001, either. It is argued that in the absence of such delegation no power(s) or function(s) can be exercised by the Officer(s) of Inland Revenue, as defined in the Act, 2013. The argument is misconceived and negates the legislative intent, as expressed in Act, 2013. In terms of clause (c) of sub-section (1) of section 2 of Act, 2013, Officer of Inland Revenue is defined as "Officer of Inland Revenue as defined under clause (38A) of section 2 of the Ordinance". Clause (38 A) of section 2 of Ordinance of 2001 defines Officer of Inland Revenue as "any Additional Commissioner Inland Revenue, Deputy Commissioner Inland Revenue, Assistant Commissioner Inland Revenue, Inland Revenue Officer, Inland Revenue Audit Officer, District

Taxation Officer Inland Revenue, Assistant Director Audit, or any other officer however designated or appointed by the Board for the purposes of this Ordinance". It is manifest that officer(s) of Inland revenue as defined in clause (38 A) of section 2 of Ordinance of 2001, shall be construed as Officer(s) of Inland Revenue, appointed and performing functions under the Act, 2013, without any need for delegation of powers or functions under section 210 of the Ordinance of 2001. Officer(s) of Inland Revenue, exercising powers and performing functions, as delegatee under the Ordinance – authorized to receive return of income along with wealth statement – are authorized and have jurisdiction to receive levy, as computed in terms of the procedures prescribed in the Act, 2013 and Rules of 2013. These are mutually exclusive powers, through same can be exercised concurrently. Officers of Inland Revenue for the purposes of the Act, 2013, do not need, before proceeding to claim and recover the levy, any specific delegation in terms of section 210 of Ordinance of 2001. The objections regarding e-filing and designated area(s) are misconceived, which otherwise can be raised before the officers of Inland Revenue those who have issued notices. Therefore, notices can be issued in exercise of powers under section 5 of Act, 2013. It is expedient to reproduce section 5 of Act, 2013, which reads as;

5. Assessment of Levy — The Officer of Inland Revenue shall, by an order in writing, determine the Levy payable, and shall serve upon the person a notice of demand specifying the sum payable and the time within which it shall be paid and thereupon such sum shall be paid to such amount and in such manner as may be prescribed, within the time specified in the notice.

[Emphasis supplied]

18. The jurisdiction conferred or assigned on the tax authorities under section 209 of Ordinance of 2001 – such authorities as specified therein – inter alia relates to the power(s) and function(s) to be exercised and performed, subject to and within the context of Ordinance of 2001. And only such power(s) and function(s), as assigned under section 209, *ibid*, can be further delegated under section 210 of the Ordinance of 2001. Tax authorities – as specified – in terms of sections 209 and 210 of Ordinance of 2001 cannot authorize or delegate any power(s) and function(s) on the Officer of Inland Revenue for the purposes of Act, 2013. However, any Officer of Inland Revenue – to whom any power(s) or function(s) has been delegated under section 210, *ibid*, – may also, additionally, exercise such power(s) and function(s) under the provisions of the Act, 2013. Officer of Inland Revenue, as defined clause (c) sub-section (1) of section 2 of Act, 2013 read with clause (38-A) of section 2 of the Ordinance of 2001, can exercise powers under section 5 of Act, 2013, independently and without awaiting specific delegation under section 210, *ibid*. The provisions of Act, 2013 and Rules of 2013 adequately cater for payment of levy, computation thereof, time and manner of payment. Reference is made to Rules 3, 4 & 6 of Rules of 2013, framed in terms of section 10 of Act, 2013. It is expedient to reproduce said rules for convenience, which read as;

“Rule (3) Payment of levy ---(1) The Levy required to be paid under Section 4 of the Act shall be computed on the basis of valuation made under rule 5 in the Computation

and Payment Form specified in the Schedule.

(2) Computation and Payment Form shall be filled on the basis of the wealth statement under section 116 of the Ordinance as specified in Part IV of the Second Schedule to the Income Tax Rules, 2002.

Rule (4) Time of payment of levy ---(1) A person liable to pay the Levy under the Act shall pay the Levy on the basis of the wealth statement on or before the due date of filing of return.

(2) Where a person is not required to file return, the Levy shall be payable, along with wealth statement, at the time provided in sub-section (4) of section 118 of the Ordinance".

Rule (6) Manner of payment of levy ---(1) The Levy under the Act shall be payable as determined in the Computation and Payment Form as specified in the Schedule.

(2) Where a person is required to file the return electronically, Computation and Payment Form shall also be furnished electronically and where a person is not required to file return electronically, Computation and Payment Form shall be furnished in the manner in which return is to be tiled.

(3) Where a person is required to file wealth statement under sub-section (1) of section 116 of the Ordinance, the Levy shall be payable manually accompanied by the wealth statement referred to in rule 4".

19. The argument raised is illogical, suggesting that notwithstanding conferment of jurisdiction / authority on the Officer(s) of Inland Revenue under the Act, 2013, same are not eligible to exercise such jurisdiction unless powers and functions are delegated by way of notification under section 210 of the Ordinance. Discussion on statutory canon of predicate-act in 'Reading Law: The Interpretation of Legal Texts by Antonin Scalia and Bryan A. Garner' - at page 192 - provides an illustrative insight into the scope of authorization and necessary authority to perform predicate acts,

pertinent for the purposes of present discussion. Relevant portion therefrom is reproduced hereunder;

"[W]here a general power is conferred or duty enjoined, every particular power necessary for the exercise of the one, or the performance of the other, is also conferred"

[Thomas M. Cooley]

"Contrary to the praise heaped on the Shakespearean character Portia for holding that Shylock could take his pound of flesh but not spill a drop of blood ("O upright judge! . . . O learned judge!"¹), it was a terrible opinion. She should have invoked the principle that contracts to maim are void as contrary to public policy. Her supposedly brilliant rationale ignored the well-acknowledged predicate-act canon. Authorization to take the flesh surely implies the authorization to spill blood—just as permission to harvest the wheat on one's land implies permission to enter on the land for that purpose. This is just common sense—and is one of the reasons why "strict construction" is foolish (see § 62).

The predicate-act canon is ancient. In 1759, Sir Henry Finch wrote that "[w]here the king is to have mines, the law giveth him power to dig in the land." Further:

"[T]he vendee of all one's fishes in his pond, may justify the coming upon the banks to fish, but not the digging of a trench to let out the water to take the fish, for he may take them by nets, and other devices; but if there were no other means to take them, he might dig a trench."

The canon applies to all manner of texts. In the context of legislation, it has long been held that "whenever a power is given by a statute, everything necessary to making it effectual or requisite to attaining the end is implied".

20. The argument of the petitioners that pound of flesh be taken without spilling a drop of blood is irrational and fallacious. The objections regarding recovering the levy by the officers of Inland Revenue – notice issuing officers - is devoid of any force. The liability of the petitioner(s) cannot otherwise be defeated merely in case of any deficiency in the process of recovery of tax liability, if any at all is

there. I am fortified in my view in wake of the ratio laid down in the judgment by August Supreme Court of Pakistan, which is reported as "LT. Col. NAWABZADA MUHAMMAD AMIR KHAN v. (1) THE CONTROLLER OF ESTATE DUTY, GOVERNMENT OF PAKISTAN, KARACHI AND (2) PAKISTAN, THROUGH THE SECRETARY, MINISTRY OF FINANCE, GOVERNMENT OF PAKISTAN, RAWALPINDI" (PLD 1962 SC 335), relevant portion is reproduced hereunder:

"if the tax is clearly imposed, the omission of the Legislature to provide means for its collection must be regarded as an unfortunate omission and nothing else. It is only where a doubt arises whether the tax is chargeable by a certain section that the absence of machinery for collection becomes a relevant consideration." Thus it would seem that the mere postponement of the quantification of a tax or a defect. In the machinery designed for the realization of a tax or even the absence of such machinery does not and cannot defeat the liability for the tax."

21. Last but not the least; the objection regarding maintainability of the petition needs to be addressed. The objection has to be assessed and understood in the context of allegation of absence / want of jurisdiction. Nature of the objection would determine the proximity of the forum, competent to adjudicate upon and decided it. The jurisdictional objection qua the exercise of authority by Officer of Inland Revenue, alleging that same had no authority / jurisdiction under the Act, 2013, goes to the root of the matter. And such Officer of Inland Revenue cannot decide validity of such jurisdictional objections raised. Assistance can be sought from judgment by Full bench of this Court, reported as AKHTAR ALI PERVEZ v. ALTAFUR

REHMAN (PLD 1963 Lahore 390), relevant portion whereof is reproduced hereunder;

15. An objection to the jurisdiction of a Tribunal may take one of the following general forms- 1

(i) that the law under which that Tribunal is created is defective or invalid.

(ii) that the Tribunal is not constituted or appointed validly under the law;

(iii) that a party or the parties is or are not amenable to the jurisdiction of the Tribunal; and

(iv) that the subject-matter is outside the field in which the particular Court is competent to act.

It seems to me that when an objection is taken to the jurisdiction of the Tribunal, that objection must be treated as a preliminary objection and must be resolved before taking any further action. That, however, does not mean that once an objection to jurisdiction is taken, an adjournment in the case must automatically follow. An adjournment in the case is necessitated only when the question raised is one that can be determined by that Tribunal and requires materials which are not before the Tribunal and to bring which time is necessary. If the objection raised is capable of being considered and disposed of on the materials before the Tribunal, an adjournment ought not to be granted. If a plea falling in the first or the second category is raised before a Special Tribunal, the answer of the Special Tribunal, which is a creature of the special law and is constituted or appointed under that law, must be simply and shortly that these matters are not for the Special Tribunal to decide. If a party needs a decision on those points, it will have to apply to the Courts of general jurisdiction in appropriate proceedings for that purpose. If, for example, a Rent Controller is told by a party before him that the West Pakistan Urban Rent Restriction Ordinance is invalid, he ought not, on that ground, adjourn the proceedings in that case to hear elaborate arguments on some future date. Were he to do so, the logical procedure for him would be, not only to adjourn that case but to adjourn all cases, and not only to adjourn cases but also to wind himself up as a Rent Controller till he has decided whether he is a Rent Controller or not a Rent Controller under a valid piece of Legislature. Similarly, if a Rent Controller is

told that his own appointment is defective, it is not for him to postpone the hearing in that particular case because his appointment is challenged as defective; if it is defective, it is defective not only for the case in which the objection has been raised but also for all other cases. In respect of all such objections, the obvious and short answer of the Rent Controller must be that he, being a creature of the very laws or notifications which are being challenged before him, cannot suspend himself till he determines that matter; and that he must proceed so far as he is concerned on the assumption that his existence as a Rent Controller is of legal validity until a Court of competent jurisdiction decides or directs to the contrary. On the other hand, if objections are raised which fall under the third or the fourth general categories, the Rent Controller should immediately ascertain the grounds on which those objections are based, and if those grounds can be settled one way or the other, either on the admission of the parties or on the materials before the Court or with reference to matters that are verifiable from official records, he should proceed to settle those grounds and give his decisions there and then. On the other hand, if the substance of the objection requires further consideration, and the material with reference to which that further consideration is to be given, cannot be brought before the Rent Controller without an adjournment, the Court shall give as short an adjournment as is consistent with the object in law. The Appellate Authorities, in particular, must remain vigilant that the Rent Controllers do not permit objections which can easily be settled on the statement itself from being used as occasions or pretexts for prolonging the proceedings or withholding the payment of rent. The substance of an allegation is easily assessable by an understanding mind, as soon as the allegation is made. The material on which it is based may or may not be readily available. If it is readily available, it must be referred to at once. If it is not readily available, and the reason for non-availability is not the negligence of the party that is raising the objection, no more time must be given than is absolutely necessary to make it available. The scheme of the Ordinance in question makes it clear that speedy disposal is a part of its essence.

[Emphasis underlined]

22. It appears that the jurisdictional objection raised falls within

category (i) & (ii), as described in AKHTAR ALI PERVEZ's case, supra, which apparently questions the jurisdiction and authority of Officer of Inland Revenue to issue notice. In view of the ratio of the judgment, the objection regarding maintainability of this petition is repelled. The judgments relied upon by the learned AAG are distinguishable and do not apply to the facts and circumstances of the case, particularly in view of the nature of the objections with respect to the question of repeal and allegation of absence / want of jurisdiction. In the earlier part of this judgment, it is held that Officer of Inland Revenue has the jurisdiction to issue notice and recover the amount of outstanding / payable levy in terms of section 5 of Act, 2013.

23. The judgments referred to and relied upon by the petitioners are distinguishable and even otherwise the ratio laid therein envisaged no deviation from time tested principle regarding effect, applicability and implications of section 6 of the GCA. MCB Bank Limited Karachi's case supra, reiterated the principle of attributing finality to the actions taken, which by analogy implies that liability accrued would attain finality and would be payable irrespective of repeal. IDREES AHMAD's case, supra, reaffirms the continuity extended in terms of section 6 of the GCA, despite repeal of an enactment, in the context of right accrued. Other judgments referred are distinguishable and do not apply to the facts and circumstances of this case.

24. No case of any procedural impropriety, lack of unfairness or absence of opportunity of hearing is made out. It is evident from the notices that objections are solicited from the petitioners, who choose

to challenge demand notices before this Court by invoking constitutional jurisdiction. The petitioners, in cases where no order has been passed – may raise objections, if any and same shall be examined and decided by the Officer of Inland Revenue, except the question of absence / want of jurisdiction, which has been decided through this judgment.

25. (Under the circumstances, irrespective of repeal of Act, 2013, the liability to pay the levy subsists and the Officer of Inland Revenue – officer(s) who had issued notices impugned – has the jurisdiction to issue notices, assess payment of levy in accordance with the rate prescribed and collect the same accordingly.)

26. In view of the above, these Writ Petitions are without any merit and same are, therefore, dismissed.

Sd/-ASIM HAFEEZ
JUDGE

Announced in Open Court on 24.04.2019.

Sd/-ASIM HAFEEZ
JUDGE

Approved for Reporting

TRUE COPY
In Case No.
Examiner J.C.B (Copy Branch)
Lahore High Court, Lahore

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Appendix 'A'

Sr. #	Case No.	Title
01	W.P. # 18941-19	Syed Zibber Mohiddin v. Federation of Pakistan, etc.
02	W.P. # 18989-19	Ali Saleem v. Federation of Pakistan, etc.
03	W.P. # 18990-19	Anjum Muhammad Saleem v. Federation of Pakistan, etc.
04	W.P. # 19089-19	Mehmood Ishan, etc. v. Federation of Pakistan, etc.
05	W.P. # 17619-19	Saira Farooq v. Federation of Pakistan, etc.
06	W.P. # 17623-19	Hafiz Farooq Ahmad v. Federation of Pakistan, etc.
07	W.P. # 53638-17	Haji Obaid Ullah Khan v. Federation of Pakistan, etc.
08	W.P. # 42538-17	Shaukat Mubarak v. Federation of Pakistan, etc.
09	W.P.# 49157-17	Sh. Shafqat Slaeem v. Federation of Pakistan, etc.
10	W.P. # 17269-19	Ikram Elahi v. Federation of Pakistan, etc.
11	W.P. # 49505-17	Maqsood Ahmad Butt v. Federation of Pakistan, etc.
12	W.P. # 49729-17	M/s S. Shahid Mehmood v. Federation of Pakistan, etc.
13	W.P. # 50632-17	Zumaira Atif v. Federation of Pakistan, etc.
14	W.P. # 50627-17	Ch. Khan Muhammad Ashraf v. Federation of Pakistan, etc.
15.	W.P. # 50673-17	Noushaba Zaka Ashraf v. Federation of Pakistan, etc.
16	W.P. # 51515-17	Shahida Imtiaz v. Federation of Pakistan, etc.
17	W.P. # 53643-17	Saira Aamir v. Federation of Pakistan, etc.
18	W.P. # 53714-17	Humaira Ayub v. Federation of Pakistan, etc.
19	W.P. # 54341-17	Barrister Syed Najaf Hussain Shah v. Federation of Pakistan, etc.
20	W.P. # 56635-17	Abdul Hai Mehta v. Federation of Pakistan, etc.
21	W.P. # 57043-17	Nuzhat Farooq v. Federation of Pakistan, etc.
22	W.P. # 65146-17	Muhammad Faisal Afzal v. Federation of Pakistan, etc.
23	W.P. # 67043-17	Kh. Saeed Ullah v. Federation of Pakistan, etc.
24	W.P. # 72784-17	Rana Faisal Rauf v. Federation of Pakistan, etc.

25	W.P. # 72787-17	Rana Amer Rauf v. Federation of Pakistan, etc.
26	W.P. # 74496-17	Riaz Ahmad v. Federation of Pakistan, etc.
27	W.P. # 88797-17	Sh. Mahmood Iqbal v. Federation of Pakistan, etc.
28	W.P. # 88803-17	Sh. Muhammad Akbar v. Federation of Pakistan, etc.
29	W.P. # 88807-17	Sh. Muhammad Asghar v. Federation of Pakistan, etc.
30	W.P. # 111281-17	Hamid Ashraf v. Federation of Pakistan, etc.
31	W.P. # 116955-17	Muhammad Ammar Khan v. Federation of Pakistan, etc.
32	W.P. # 217144-18	Sohail Nisar v. Federation of Pakistan, etc.
33	W.P. # 221432-18	Mrs. Samina Rehman v. Federation of Pakistan, etc.
34	W.P. # 221435-18	Mrs. Nasreen Shah v. Federation of Pakistan, etc.
35	W.P. # 221436-18	Mrs. Nighat Yawar Ali v. Federation of Pakistan, etc.
36	W.P. # 254440-18	Muhammad Sarwar v. Federation of Pakistan, etc.
37	W.P. # 259168-18	Mian Amer Mehmood v. Federation of Pakistan, etc.
38	W.P. # 39299-16	Nadeem Nisar v. Federation of Pakistan, etc.
39	W.P. # 16276-19	Farrukh Afzaal v. Federation of Pakistan, etc.
40	W.P. # 16565-19	Amir Bakhat v. Federation of Pakistan, etc.
41	W.P. # 16278-19	Tariq Zaman v. Federation of Pakistan, etc.
42	W.P. # 15102-19	Muhammad Idrees Chaudhry v. Federation of Pakistan, etc.
43	W.P. # 17398-19	Khalid Bashir v. Federation of Pakistan, etc.
44	W.P. # 16742-19	Mrs Parveen Hameed Maggoo v. Federation of Pakistan, etc.
45	W.P. # 17270-19	Farhat Saleem v. Federation of Pakistan, etc.
46	W.P. # 16282-19	Ali Zaman v. Federation of Pakistan, etc.
47	W.P. # 16564-19	Asim Jalil v. Federation of Pakistan, etc.
48	W.P. # 16744-19	Waqar ud Din v. Federation of Pakistan, etc.
49	W.P. # 17476-19	Zohaib Zahid, etc. v. Federation of Pakistan, etc.
50	W.P. # 17616-19	Masroor Ahmad Khan v. Federation of Pakistan, etc.

51	W.P. # 17618-19	Attique Ahmed Khan v. Federation of Pakistan, etc.
52	W.P. # 17624-19	Mrs. Aysha Masroor v. Federation of Pakistan, etc.
53	W.P. # 17202-19	Musaddaq Asif v. Federation of Pakistan, etc.
54	W.P. # 17480-19	Qazi Humayun Fareed v. Federation of Pakistan, etc.
55	W.P. # 17186-19	Shahbaz Munir v. Federation of Pakistan, etc.
56	W.P. # 17645-19	Azhar Saleem Vohra v. Federation of Pakistan, etc.
57	W.P. # 15604-19	Imran Elahi v. Federation of Pakistan, etc.
58	W.P. # 15603-19	Muhammad Shafiq v. Federation of Pakistan, etc.
59	W.P. 3 15602-19	Attiq ur Rehman v. Federation of Pakistan, etc.
60	W.P. # 15600-19	Muhammad Arshad Iqbal v. Federation of Pakistan, etc.
61	W.P. # 15257-19	Mian Farrukh Nasim v. Federation of Pakistan, etc.
62	W.P. # 15447-19	Sh. Tariq Nazir v. Federation of Pakistan, etc.
63	W.P. # 15256-19	Bilal Ahmad v. Federation of Pakistan, etc.
64	W.P. # 15448-19	Mian Faisal Iftikhar v. Federation of Pakistan, etc.
65	W.P. # 15605-19	Kh. Muhammad Kaleem v. Federation of Pakistan, etc.
66	W.P. 3 15987-19	Bilal Ahmad v. Federation of Pakistan, etc.
67	W.P. # 15862-19	Shahzad Asad Khan v. Federation of Pakistan, etc.
68	W.P. # 15591-19	Mian Pervez Aslam v. Federation of Pakistan, etc.
69	W.P. # 15122-19	Adil Manzoor v. Federation of Pakistan, etc.
70	W.P. # 15861-19	Agha Zafar Abbas v. Federation of Pakistan, etc.
71	W.P. # 15115-19	Samina Kamran v. Federation of Pakistan, etc.
72	W.P. # 15592-19	Imran Aslam v. Federation of Pakistan, etc.
73	W.P. # 15597-19	Saima Hassan v. Federation of Pakistan, etc.
74	W.P. # 15551-19	Muhammad Shahzad v. Federation of Pakistan, etc.
75	W.P. # 15595-19	Sadaf Pervez v. Federation of Pakistan, etc.

76	W.P. # 15593-19	Mrs. Fakhra Pervez v. Federation of Pakistan, etc.
77	W.P. # 15111-19	Muhammad Waheed Chaudhry v. Federation of Pakistan, etc.
78	W.P. # 15109-19	Ijaz Muhammad Khan v. Federation of Pakistan, etc.
79	W.P. # 15123-19	Sh. Ali Abbas v. Federation of Pakistan, etc.
80	W.P. # 15119-19	Samina Kamran v. Federation of Pakistan, etc.
81	W.P. # 15599-19	Ubeda Ashraf v. Federation of Pakistan, etc.
82	W.P. # 15607-19	Muhammad Saeed v. Federation of Pakistan, etc.
83	W.P. # 16957-19	Bashir Ahmad v. Federation of Pakistan, etc.
84	W.P. # 16748-19	Mrs. Sultana Tajammal v. Federation of Pakistan, etc.
85	W.P. # 17181-19	Shahbaz Munir v. Federation of Pakistan, etc.
86	W.P. # 17475-19	Muhammad Zahid Shafi, etc. v. Federation of Pakistan, etc.
87	W.P. # 17481-19	Iqbal Z. Ahmad v. Federation of Pakistan, etc.
88	W.P. # 17979-19	Khalid Nawaz Chatha v. Federation of Pakistan, etc.
89	W.P. # 17351-19	Muhammad Arshad v. Federation of Pakistan, etc.
90	W.P. # 18623-19	Mrs. Farhat Saleem v. Federation of Pakistan, etc.
91	W.P. # 17271-19	Muhammad Kaleem Butt v. Federation of Pakistan, etc.
92	W.P. # 18103-19	Shahid Hussain, Director M/s Samsol International v. Federation of Pakistan, etc.
93	W.P. # 18104-19	Sardar Aamir Hussain v. Federation of Pakistan, etc.
94	W.P. # 8228-19	Abdul Sami v. Federation of Pakistan, etc.
95	W.P. # 8240-19	Khan Muhammad Kaleem etc. v. Federation of Pakistan, etc.
96	W.P. # 8421-19	Hafiz Mian Muhammad Noman v. Federation of Pakistan, etc.
97	W.P. # 8349-19	Hafiz Mian Muhammad Noman v. Federation of Pakistan, etc.
98	W.P. # 18269-19	Ms. Nina Akbar v. Federation of Pakistan, etc.
99	W.P. # 15598-19	Aftab Ahmad Malik v. Federation of Pakistan, etc.
100	W.P. # 18056-19	Abbas Ali Baig v. Federation of Pakistan, etc.

101	W.P. # 16283-19	Ch. Muhammad Zaka Ashraf v. Federation of Pakistan, etc.
102	W.P. # 16277-19	M/s Hamid Zaman v. Federation of Pakistan, etc.
103	W.P. # 16281-19	M/s Furqan Elahi v. Federation of Pakistan, etc.
104	W.P. # 16159-19	Naveed Sheikh v. Federation of Pakistan, etc.
105	W.P. # 16035-19	Arif Ijaz v. Federation of Pakistan, etc.
106	W.P. # 16037-19	Mohtashim Aftab v. Federation of Pakistan, etc.
107	W.P. # 34970-17	Khalid Toor v. Federation of Pakistan, etc.
108	W.P. # 1826-19	Muhammad Zahid Ahmad v. Federation of Pakistan, etc.
109	W.P. # 6764-19	Ch. Khalid Shafiq v. Federation of Pakistan, etc.
110	W.P. # 12443-19	Farooq Amin Sufi v. Federation of Pakistan, etc.
111	W.P. # 12612-19	Ahmad Mehmood Syed v. Federation of Pakistan, etc.
112	W.P. # 12476-19	Dr. Khalid Hamid v. Federation of Pakistan, etc.
113	W.P. # 13472-19	Attique Ahmad v. Federation of Pakistan, etc.
114	W.P. # 13465-19	Sohaib Zahid v. Federation of Pakistan, etc.
115	W.P. # 13191-19	Akbar Khan v. Federation of Pakistan, etc.
116	W.P. # 13467-19	Muhammad Kamran Sabir v. Federation of Pakistan, etc.
117	W.P. # 13255-19	Ammil Raza, etc. v. Federation of Pakistan, etc.
118	W.P. # 13477-19	Muhammad Arshad v. Federation of Pakistan, etc.
119	W.P. # 13473-19	Abid Ali Malik v. Federation of Pakistan, etc.
120	W.P. # 13470-19	Muhammad Khaleeq Arshad v. Federation of Pakistan, etc.
121	W.P. # 13461-19	Junaid Zahid v. Federation of Pakistan, etc.
122	W.P. # 13464-19	Salma Abbas Sharif v. Federation of Pakistan, etc.
123	W.P. # 13475-19	Zahid Ali Malik v. Federation of Pakistan, etc.
124	W.P. # 13462-19	Sajid Ali Malik v. Federation of Pakistan, etc.
125	W.P. # 13190-19	Ghazi Akhtar Khan v. Federation of Pakistan, etc.

126	W.P. # 13468-19	Abdul Aziz Abbas Sharf v. Federation of Pakistan, etc.
127	W.P. # 13471-19	Yousaf Abbas Sharif v. Federation of Pakistan, etc.
128	W.P. # 13823-19	Muhammad Bashir v. Federation of Pakistan, etc.
129	W.P. # 13824-19	Mrs. Sumbra Tahir v. Federation of Pakistan, etc.
130	W.P. # 13469-19	Mian Amir Nasim v. Federation of Pakistan, etc.
131	W.P. # 14257-19	Muhammad Akbar Maggo v. Federation of Pakistan, etc.
132	W.P. # 14254-19	Shaheryar Ali Khan v. Federation of Pakistan, etc.
133	W.P. # 14245-19	Shahbaz Alam Monnoo, etc. v. Federation of Pakistan, etc.
134	W.P. # 14248-19	Muhammad Ismail v. Federation of Pakistan, etc.
135	W.P. # 14501-19	Syed Zia Haider Rizvi v. Federation of Pakistan, etc.
136	W.P. # 14821-19	Shahid Saeed v. Federation of Pakistan, etc.
137	W.P. # 14265-19	Shamim Begum v. Federation of Pakistan, etc.
138	W.P. # 14247-19	Muhammad Shakeel v. Federation of Pakistan, etc.
139	W.P. # 14255-19	Muhammad Jahangir Maggo v. Federation of Pakistan, etc.
140	W.P. # 14249-19	Faisal Munir v. Federation of Pakistan, etc.
141	W.P. # 14256-19	Afshan Muggo v. Federation of Pakistan, etc.
142	W.P. # 14824-19	Tahir Saeed v. Federation of Pakistan, etc.
143	W.P. # 14264-19	Muhammad Hamza Shahbaz Sharif v. Federation of Pakistan, etc.
144	W.P. # 14504-19	Hassan Askari Rizvi v. Federation of Pakistan, etc.
145	W.P. # 14757-19	Saeed Iqbal Khan, etc. v. Federation of Pakistan, etc.
146	W.P. # 14602-19	Muhammad Zeshan Monnoo v. Federation of Pakistan, etc.
147	W.P. # 14244-19	Sheraz Jahangir Monnco v. Federation of Pakistan, etc.
148	W.P. # 14854-19	Ch. Ahmad Javed, etc v. Federation of Pakistan, etc.

① M

IN THE LAHORE HIGH COURT, LAHORE

W.P.NO. 14506 /2019

Syed Tayyab Hussain Rizvi son of Syed Zia Haider Rizvi ,
11-Fanc Road, Lahore. CNIC No: (35202-2645006-7)

... .. Petitioner

V E R S U S

1. **Federation of Pakistan, Through Secretary of Finance,** Revenue Division, Ministry of Finance, Economic Affairs, Statistics and Revenue, Pakistan Secretariat, Islamabad .
2. **Ministry of Law, justice and Human Rights,** Through Secretary, Pakistan Secretariat, Islamabad.
3. **Ministry of Religious Affairs,** Through Secretary, Pakistan Secretariat, Islamabad.
4. **Federal Board of Revenue,** Through Member (Legal) FBR House, Constitution Revenue, Islamabad.
5. **Commissioner Inland Revenue,** Zone-III, LTU, Lahore.
6. **Deputy Commissioner Inland Revenue,** Unit-18, Zone-III, LTU, Tax House, Nabha Road, Lahore.

... .. Respondents

WRIT PETITION UNDER ARTICLE 199 OF CONSTITUTION OF ISLAMIC REPUBLIC OF PAKISTAN 1973

Respectfully Sheweth:-

1. That the petitioner is an individual by status and is aware and fully conversant with the facts & circumstances leading to the institution of this Petition.
2. That the addresses of the parties are correct and complete for the purpose of service of the notices.
3. That brief facts giving rise to this petition are:-
 - i. That the Petitioner is duly registered for the Income Tax purposes at **NTN. 0222718-5.**

(Annex-A)