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ORDER SHEET

**IN THE LAHORE HIGH COURT LAHORE
JUDICIAL DEPARTMENT**

Case No: W.P.No.20799/2022

Commissioner Inland Revenue **Versus** Appellate Tribunal 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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06.04.2022 Ms. Riaz Begum, Advocate for the Petitioner.

The Petitioner/Commissioner Inland Revenue, RTO (WHT), Gujranwala has filed this writ of *mandamus* under Article 199 of the Constitution of Islamic Republic of Pakistan, 1973 (the "Constitution") to direct Respondent No.1/Appellate Tribunal Inland Revenue, Lahore (the "Tribunal") to decide the pending appeal of Respondent No.2 without any further delay because the recovery of government dues is involved in the matter.

2. Ms. Riaz Begum, Advocate submits that Respondent No.2 filed Writ Petition No.39041 of 2021 which was disposed of by this Court, vide order dated 18.06.2021, by directing the Tribunal to decide his pending appeal within two months but despite lapse of more than nine months, the matter has not been concluded by the Tribunal. She has drawn attention towards the judgment reported as Shaheen Merchant versus Federation of Pakistan/National Tariff Commission and others (2021 PTD 2126) wherein this Court has built the doctrine of time specific legislation and time bound decision by the tribunals under tax

laws. She maintains that as per Section 132(2A) of the Ordinance, the Tribunal is legally bound to decide every appeal within six months of its filing. She explains that in Shaheen Merchant Case (*supra*) this Court, while discussing in detail the (i) anthology of the State to provide expeditious and inexpensive justice to general public as per mandate of Article 37(d) of the Constitution; (ii) legal anthropology of Tax Tribunal in deciding the appeals under tax laws; (iii) pathology of time specific tribunal to decide the appeals with the time specific mandate provided under the law; and (iv) aetiology of the Doctrine of Stopgap, has directed the Appellate Tribunal concerned to decide the appeal strictly in accordance with law within two months.

3. Heard. Since the judgment passed by this Court on the doctrine of time specific tribunal and the principles of inbuilt stay mechanism decides the question of law and also enunciates the principle of law, the same is binding on all the Courts subordinate to it as well as the governmental authorities under Article 201 of the Constitution. The Tribunal is, therefore, directed to decide pending appeal of Respondent No.2 positively within a period of one month in accordance with law under intimation to Deputy Registrar (Judicial) of this Court.

Disposed of.

(JAWAD HASSAN)
JUDGE

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Authorized under Section 37 of
Qanun-e-Shahadat Order 1994

Majid

In Case No. 20799/22
Examiner (Judicial)
Lahore High Court, Lahore

THE HON'BLE LAHORE HIGH COURT, LAHORE.

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Writ Petition No. 20799 /2022

CIR, RTO (WHT) Gujranwala

Petitioner

Versus

- 1- Appellate Tribunal Inland Revenue, Lahore.
- 2- Zubair Haleem, Sole Proprietor of M/s Adil Brothers, 81-B, Small Industrial Estate No.2, Gujranwala.

Respondents

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

Respectfully Sheweth:

1. That the addresses of the parties given in the caption of this writ petition are correct for the proper services of process of this Hon'ble Court.
2. That the brief facts giving rise to the filing of the instant petition are that Respondent No.2 Tax Payer filed a writ petition No.39041/2021 before this Honorable Court by contending that the Order in Original dated 30-06-2020 and Order of Commissioner (Appeals) dated 10-09-2020 are decided against the taxpayer and now second appeal

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2022

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2. That the Petitioner has no other adequate and efficacious remedy except to invoke the extra-ordinary Constitutional Jurisdiction of this Hon'ble Court to redress its grievance, hence this petition.

PRAYER

Under these circumstances, it is humbly prayed that the Order dated 18-06-2021 passed by this Honorable Court may graciously be complied within its true letter and spirit and a direction may kindly be issued to Respondent No.1 to decide the matter expeditiously to ensure the ends of justice.

Any other relief which this Honorable Court deems fit and appropriate may also be granted.



Petitioner

Through,

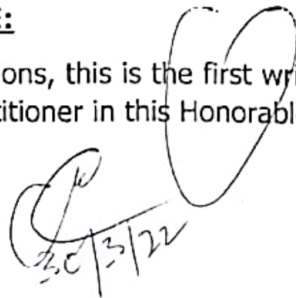

Riaz Begum
Advocate High Court

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info@zahwarlaw.com

ATTESTED
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Judge High Court

CERTIFICATE:

As per instructions, this is the first writ petition on the subject matter filed by the petitioner in this Honorable Court.


30/3/22
Advocate