

IN THE HIGH COURT OF BALOCHISTAN, QUETTA.

From: - The Deputy Registrar,
Judicial Branch CP, Section,
High Court of Balochistan,
Quetta.

To,

Chief (L-I)
S-Lit(SC)
S(A&A)
S(A)
Chief (L-II)
S-Lit(MC)
S(L-DT)
S(L-IDT)
Chief (L-III)
S(PA)
S(TO-I)
S(TO-II)
PS

FBR e-Dox No. 149090-R
Received in M(L) Office on 06 JUL 2022
FBR e-DOX Dy.No. 149090-R
Received in Chairman's Sectt
on 04 JUL 2022

04 JUL 2022
M(L)

7 Please send a copy to M(IR-ops) for n.a.
7 Also place on website

1. The Chief Secretary, Government of Balochistan, Civil Secretariat Zarghoon Road, Quetta.
2. The Secretary, Revenue Division, Government of Pakistan, Pakistan Secretariat Islamabad.
3. The Chairman FBR Federal Board of Revenue, Constitutional Avenue Sector G-5/2, Islamabad.
4. The Chief Commissioner Regional Tax Office Spiny Road, Quetta.
5. The Chief (IR-Formation) FBR House, Constitution Avenue, Section G-5, Islamabad.
6. The Chief Commissioner Inland Revenue Large Taxpayer Unit Karachi 32 Lalazar M.T Khan Road, Karachi.
7. The Commissioner/Director Large Tax Paying Unit (LTU) Federal Board of Revenue Evacuee Trust Complex Fourth Floor Agha Khan Avenue, F-5/1, Islamabad.
8. The Assistant/Deputy Commissioner (Builders and Developers) FBR Zone Unit-I Zone RTO, Islamabad.

Memo: No. 12568 /Judl:

CP Nos.959 to 961 & 1070, 1112 of 2020 & 120, 133, 377 of 2021 & 43, 765, 833 of 2022.

Dated Quetta the 29th, day of June, 2022.

1. SUBJECT: - CONSTITUTION PETITION NO. 959 OF 2020, SKB-KNK JOINT VENTURE VERSUS FEDERATION OF PAKISTAN & OTHERS.
2. SUBJECT: - CONSTITUTION PETITION NO. 960 OF 2020, SULTAN MEHMOOD & COMPANY VERSUS FEDERATION OF PAKISTAN & OTHERS.
3. SUBJECT: - CONSTITUTION PETITION NO. 961 OF 2020, SADULLAH KHAN & BROTHERS VERSUS FEDERATION OF PAKISTAN & OTHERS.


Scanned

*CP Nos.959 to 961 & 1070, 1112 of 2020
& 120, 133, 377 of 2021 & 43, 765, 833 of 2022.*

4. SUBJECT: - CONSTITUTION PETITION NO. 1070 OF 2020, M/S QUETTA ELECTRIC SUPPLY COMPANY LIMITED (QESCO) VERSUS FEDERATION OF PAKISTAN & OTHERS.
5. SUBJECT: - CONSTITUTION PETITION NO.1112 OF 2020, M/S SAINDAK METALS LIMITED VERSUS FEDERATION OF PAKISTAN & OTHERS.
6. SUBJECT: - CONSTITUTION PETITION NO. 120 OF 2021, ZAHIR KHAN VERSUS FEDERAL BOARD OF REVENUE & OTHERS.
7. SUBJECT: - CONSTITUTION PETITION NO. 133 OF 2021, SYED ALLAUDIN VERSUS FEDERATION OF PAKISTAN & OTHERS.
8. SUBJECT: - CONSTITUTION PETITION NO. 377 OF 2021, M/S QASIM KHAN & COMPANY VERSUS FEDERATION OF PAKISTAN & OTHERS.
9. SUBJECT: - CONSTITUTION PETITION NO. 43 OF 2022, SHAFI & SONS LPG COMPANY PRIVATE LIMITED VERSUS GOVERNMENT OF BALOCHISTAN & OTHERS.
10. SUBJECT: - CONSTITUTION PETITION NO. 765 OF 2022, M/S ABDUL ALI TRADING COMPANY VERSUS FEDERATION OF PAKISTAN & OTHERS.
11. SUBJECT: - CONSTITUTION PETITION NO. 833 OF 2022, MOHABAT KHAN VERSUS FEDERAL BOARD OF REVENUE & OTHERS.

I am directed to enclose herewith a certified Copy of Order dated 27-06-2022 passed by this Court in the above noted cases for information and necessary compliance.

I am also directed to invite your attention to the directions contained in the enclosed order for immediate strict compliance.


 (MAZHAR ISLAM)
 DEPUTY REGISTRAR
 JUDICIAL BRANCH CP SECTION
 HIGH COURT OF BALOCHISTAN
 QUETTA.

IN THE HIGH COURT OF BALOCHISTAN QUETTA.

C.P. No. 959/2020

SKB-KNK Joint Venture through Kamal Nasir Khan son of Obaidullah Khan
Managing Partner resident of 446-D, Behind Zarai Taraqiati Bank, Staff Road,
College Road, Quetta.Petitioner.

VERSUS

1. Federation of Pakistan through its Secretary Revenue Division Government of
Pakistan, Pak Secretariat, Islamabad 2. Federal Board of Revenue through its
Chairman FBR Islamabad 3. Regional Tax Office, Quetta through its Chief
Commissioner, Spiny Road, Quetta & 2 others.Respondents.

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

C.P. No. 960/2020

Sultan Mahmood and Company through Muhammad Asadullah Khan son of
Sultan Mahmood Managing Partner resident of H. No. 158, Phase-I, Shahbaz
town, Quetta.Petitioner.

VERSUS

1. Federation of Pakistan through its Secretary Revenue Division Government of
Pakistan, Pak Secretariat, Islamabad 2. Federal Board of Revenue through its
Chairman FBR Islamabad 3. Regional Tax Office, Quetta through its Chief
Commissioner, Spiny Road, Quetta & 2 others.Respondents.

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

C.P. No. 961/2020

Saadullah Khan and Brothers Engineering and Construction Through Sheikh
Shahab ud Din Khan son of Saadullah Khan Managing Partner resident of Quetta
Cantt; House NO. 19-C Toghi Housing Scheme Quetta.Petitioner.

VERSUS

1. Federation of Pakistan through its Secretary Revenue Division Government of
Pakistan, Pak Secretariat, Islamabad 2. Federal Board of Revenue through its
Chairman FBR Islamabad 3. Regional Tax Office, Quetta through its Chief
Commissioner, Spiny Road, Quetta & 2 others.Respondents.

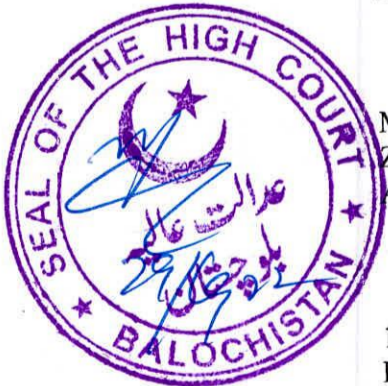
**CONSTITUTION PETITION UNDER ARTICLE 199 OF THE
CONSTITUTION OF ISLAMIC REPUBLIC OF PAKISTAN 1973.**

C.P. No. 1070/2020

M/s. Quetta Electric Supply Company Limited (QESCO) QESCO Headquarter
Zarghoon Road, Quetta through its representative namely Syed Ahmar Ali son of
Athar Ali r/o Quetta (Authorized officer/ representation of QESCO) Ltd.
....Petitioners.

VERSUS

1. Federation of Pakistan through its Secretary Revenue Division Government of
Pakistan, Pak Secretariat Islamabad, 2. Federal Board of Revenue through its
Chairman FBR Islamabad 3. Regional Tax Office, Quetta through its Chief
Commissioner, Spiny Road, Quetta & 2 others.Respondents.



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

C.P. No. 1112/2020

M/s. Saindak Metals Limited (SML) Head Office Building, Gul Bagh, Sumangli
Road, Quetta.Petitioner.

VERSUS

1. Federation of Pakistan through its Secretary Revenue Division Government of
Pakistan, Pak Secretariat, Islamabad 2. Federal Board of Revenue through its
Chairman FBR Islamabad 3. Regional Tax Office, Quetta through its Chief
Commissioner, Spiny Road, Quetta & 2 others.Respondents.

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

C.P. No. 120/2021

Zahir Khan son of Haji Muhammad, through Special Power of Attorney at House
No. 14C Model Town, Extension, Khoijak Road, Quetta Cantt.
....Petitioner.

VERSUS

1. Federal Board of Revenue, through its Chairman, at its Head Office at
Constitutional Avenue, Sector G-5/2, Islamabad 2. Federal Revenue Secretary, of
Revenue Division at Pak Secretariat, Block No. Q, Islamabad & 3 others.
....Respondents.

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

C.P. No 133/2021

Syed Allaudin s/o Mohidin by caste Syed Resident of House No 104,105 Defense
housing Scheme Survey 144 QuettaPetitioner.

VERSUS

1. Federation of Pakistan through Secretary Revenue division Government of
Pakistan Pak Secretariat Islamabad. 2. Federal Board of Revenue through its
Chairman FBR Islamabad. 3. Regional Tax office, Quetta through its Chief
Commissioner Spiny Road Quetta. 4. Chief (IR- formation) FBR House,
Constitution Avenue Section G-5 Islamabad. 5. Chief Commissioner Inland
Revenue large taxpayer Unit Karachi 32 Lalazar M.T Khan Road Karachi.
.....Respondents

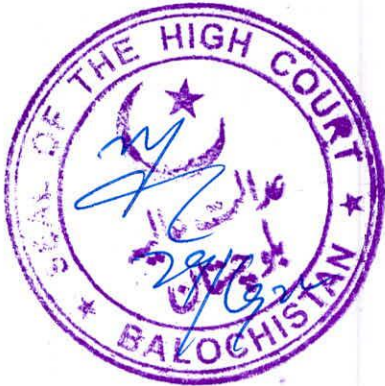
**CONSTITUTION PETITION UNDER ARTICLE 199 OF THE
CONSTITUTION OF ISLAMIC REPUBLIC OF PAKISTAN 1973.**

C.P. No. 377/2021

M/S Qasim Khan and Company Engineers and Contractors 32-Regal Plaza. 2nd
Floor, Circular Road Quetta Proprietors/Partners.

1. Muhammad Azam Khan son of Qasim Khan Mandokhail resident of
Shaikh Mirak Road Shaikhan, Zhob.
2. Mir Alam Mandokhail son of Qasim Khan Mandokhail resident of Shaik
Mirak Road Shaikhan, Zhob.
3. Shamsuddin son of Qasim Khan Mandokhail resident of Shaikh Mirak
Road Shaikhan, Zhob.

THROUGH



Mir Alam Mandokhail son of Qasim Khan Mandokhail resident of Shaikh Mirak Road Shaikhhan Zhob (Petitioner No.2)Petitioners.

VERSUS

1. Federation of Pakistan through its Secretary Revenue Division Government of Pakistan Pak Secretariats Islamabad. 2. Federal Board of Revenue through its Chairman FBR Islamabad & 3 othersRespondents.

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

C.P. No. 43/2022

Shafi and sons LPG Company Private Limited office Jinnah Center 2 Floor Room No.4 Jinnah Road Quetta Through Representative / Authorized Officer Naveed ullah son of Ghulam Dastagir Resident of Ghos-Abad, Quetta.Petitioner.

VERSUS

1. Government of Pakistan through Secretary Revenue Division Pak Secretariat Islamabad Baluchistan through Secretary Health.
2. Federal Board of Revenue through Chairman FBR Islamabad.
3. Chief (IR-Formation) FBR House Constitution Avenue Sector G-5 Islamabad. & 3 othersRespondents

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

C.P. No. 765/2022

M/s Abdul Ali Trading Company through its Proprietor Abdul Ali Samad Khan Shaheed Street Quetta.Petitioner.

VERSUS

1. Federation of Pakistan through its Secretary Revenue Division Government of Pakistan, Pak Secretariat Islamabad.
2. Federal Board of Revenue through its Chairman FBR Islamabad.
3. Regional Tax Office, Quetta through its Chief Commissioner Spiny Road Quetta.
4. Chief (IR-formation) FBR House, Constitution Avenue, Section G-5, Islamabad.
5. Chief Commissioner Inland Revenue Large Taxpayer Unit Karachi, 32 Lalazar M.T Khan Road Karachi.Respondents

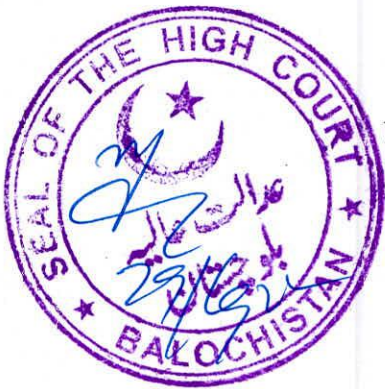
CONSTITUTION PETITION UNDER ARTICLE 199 OF THE CONSTITUTION OF ISLAMIC REPUBLIC OF PAKISTAN 1973.

C.P. No. 833/2022

Mohabat Khan s/o Haji Zahir Khan r/o Tufail Road, House No.322-A, Quetta Cantt District Quetta.Petitioner.

VERSUS

1. Federal Board of Revenue, through its Chairman at its Head Office at Constitutional Avenue, Sector G-5/2, Islamabad.
2. Federal Revenue Secretary of Revenue Division at Pak Secretariat, Block No.Q Islamabad.



3. Assistant /Deputy Commissioner (Builders and Developers) FBR, Zone-Unit I, Zone, Zone RTO, Islamabad.
4. Regional Tax Officer, (RTO) Baluchistan, At Quetta Federal Board of Revenue, Quetta at Income Tax Building Spini Road Quetta.
5. The Government of Baluchistan, through Chief Secretary Balochistan, At Civil Secretariat Zarghoon Road Quetta.Respondents

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

Date of hearing 03.06.2022 Announced on 27.06.2022

In CP No.959/2020:

Petitioner by: Mr. Adnan Basharat, Advocate.

Respondent
No.1 by: Mr. Sanaullah Ababaki, Additional Attorney General.

Respondent
Nos. 2 & 4 by: Mr. Sohail Ahmed Ansari, Advocate.

Respondent
No. 3 by: Mr. Muhammad Ali Rakhshani, Additional Advocate
General assisted by Mr. Zahoor Ahmed Baloch, Assistant
Advocate General.

Respondent
No. 5 by: Mr. Touqeer Ahmed Seehar, Advocate.

In CP No.960/2020:

Petitioner by: Mr. Adnan Basharat, Advocate.

Respondent
No.1 by: Mr. Sanaullah Ababaki, Additional Attorney General.

Respondent
Nos. 2 & 4 by: Mr. Sohail Ahmed Ansari, Advocate.

Respondent
No. 3 by: Mr. Muhammad Ali Rakhshani, Additional Advocate
General assisted by Mr. Zahoor Ahmed Baloch, Assistant
Advocate General.

Respondent
No. 5 by: Mr. Touqeer Ahmed Seehar, Advocate.

In CP No.961/2020:

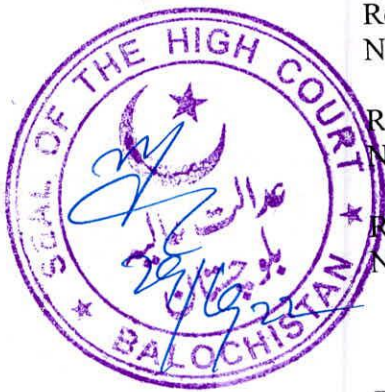
Petitioner by: Mr. Adnan Basharat, Advocate.

Respondent
No.1 by: Mr. Sanaullah Ababaki, Additional Attorney General.

Respondent
Nos. 2 & 4 by: Mr. Sohail Ahmed Ansari, Advocate.

Respondent
No. 3 by: Mr. Muhammad Ali Rakhshani, Additional Advocate
General assisted by Mr. Zahoor Ahmed Baloch, Assistant
Advocate General.

Respondent
No. 5 by: Mr. Touqeer Ahmed Seehar, Advocate



In CP No.1070/2020:

Petitioner by: Mr. Muhammad Arif Achakzai, Advocate.

Respondent
No.1 by: Mr. Sanaullah Ababaki, Additional Attorney General.

Respondent
Nos. 2 & 4 by: Mr. Sohail Ahmed Ansari, Advocate.

Respondent
No. 3 by: Mr. Muhammad Ali Rakhshani, Additional Advocate
General assisted by Mr. Zahoor Ahmed Baloch, Assistant
Advocate General.

Respondent
No. 5 by: Mr. Touqeer Ahmed Seehar, Advocate

In CP No.1112/2020:

Petitioner by: Mr. Muhammad Riaz Ahmed, Advocate.

Respondent
No.1 by: Mr. Sanaullah Ababaki, Additional Attorney General.

Respondent
Nos. 2 & 4 by: Mr. Sohail Ahmed Ansari, Advocate.

Respondent
No. 3 by: Mr. Muhammad Ali Rakhshani, Additional Advocate
General assisted by Mr. Zahoor Ahmed Baloch, Assistant
Advocate General.

Respondent
No. 5 by: Mr. Touqeer Ahmed Seehar, Advocate

In CP No.120/2021:

Petitioner by: Mr. Muhammad Ishaq Nasar, Advocate.

Respondent
No.1 by: Mr. Sohail Ahmed Ansari, Advocate.

Respondent
No. 2 by: Mr. Sanaullah Ababaki, Additional Attorney General.

Respondent
No. 3 by: Mr. Touqeer Ahmed Seehar, Advocate

Respondent
Nos. 4 & 5 by: Mr. Muhammad Ali Rakhshani, Additional Advocate
General assisted by Mr. Zahoor Ahmed Baloch, Assistant
Advocate General.

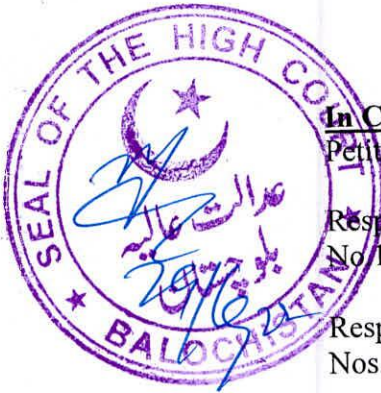
In CP No.133/2021:

Petitioner by: Mr. Abdul Baseer Kakar, Advocate.

Respondent
No.1 by: Mr. Sanaullah Ababaki, Additional Attorney General.

Respondent
Nos. 2 & 4 by: Mr. Sohail Ahmed Ansari, Advocate.

Respondent



No. 3 by: Mr. Muhammad Ali Rakhshani, Additional Advocate General assisted by Mr. Zahoor Ahmed Baloch, Assistant Advocate General.

Respondent
No. 5 by: Mr. Touqeer Ahmed Seehar, Advocate.

In CP No.377/2021:

Petitioner by: Mr. Adnan Basharat, Advocate.

Respondent
No.1 by: Mr. Sanaullah Ababaki, Additional Attorney General.

Respondent
Nos. 2 & 4 by: Mr. Sohail Ahmed Ansari, Advocate.

Respondent
No. 3 by: Mr. Muhammad Ali Rakhshani, Additional Advocate General assisted by Mr. Zahoor Ahmed Baloch, Assistant Advocate General.

Respondent
No. 5 by: Mr. Touqeer Ahmed Seehar, Advocate.

In CP No.43/2022:

Petitioner by: Barrister Iftikhar Rana Khan.

Respondent
No. 1 by: Mr. Sanaullah Ababaki, Additional Attorney General.

Respondent
Nos. 2 & 3 by: Mr. Sohail Ahmed Ansari, Advocate

Respondent
No. 4 by: Mr. Touqeer Ahmed Seehar, Advocate.

Respondent
Nos. 5 & 6 by: Mr. Muhammad Ali Rakhshani, Additional Advocate General assisted by Mr. Zahoor Ahmed Baloch, Assistant Advocate General.

In CP No.765/2022:

Petitioner by: Mr. Adnan Basharat, Advocate.

Respondent
No.1 by: Mr. Sanaullah Ababaki, Additional Attorney General.

Respondent
Nos. 2 & 4 by: Mr. Sohail Ahmed Ansari, Advocate.

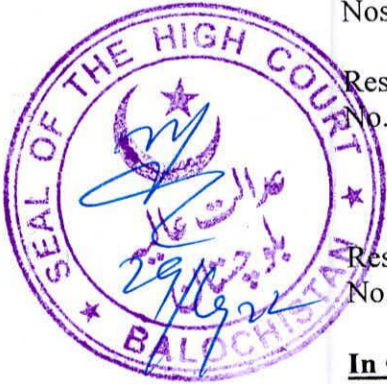
Respondent
No. 3 by: Mr. Muhammad Ali Rakhshani, Additional Advocate General assisted by Mr. Zahoor Ahmed Baloch, Assistant Advocate General.

Respondent
No. 5 by: Mr. Touqeer Ahmed Seehar, Advocate.

In CP No.833/2022:

Petitioner by: Mr. Muhammad Ishaq Nasar, Advocate.

Respondent



Nos.1 & 3 by: Mr. Sohail Ahmed Ansari, Advocate.

Respondent
Nos. 2 by: Mr. Sanaullah Ababaki, Additional Attorney General.

Respondent
Nos. 4 & 5 by: Mr. Muhammad Ali Rakhshani, Additional Advocate General assisted by Mr. Zahoor Ahmed Baloch, Assistant Advocate General.

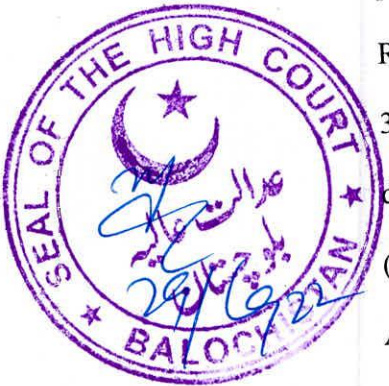
ORDER

Naeem Akhtar Afghan, CJ. This order disposes of Constitution Petition Nos.959, 960, 961, 1070, 1112 of 2020, 120, 133, 377 of 2021, 43, 765 and 833 of 2022 as identical questions of facts and law are involved in all the constitution petitions.

2. In CP Nos. 959, 960, 961, 1070, 1112 of 2020, 133, 377 of 2021, 43 and 765 of 2022, the petitioners have challenged the order F.No.1(48)Jurisdiction/2014-132522-R dated 05.08.2020 issued by Inland Revenue Federal Board of Revenue, Revenue Division Government of Pakistan (published in the gazette of Pakistan) assigning jurisdiction, functions and cases to Large Taxpayer's Unit ('LTU') Karachi which is annexed with table-B containing the names of the petitioners and other Large Taxpayer in pursuance whereof vide letter dated 13.08.2020 request has been made by Additional Commissioner LTU Karachi to Additional Commissioner Headquarters Regional Tax Office ('RTO') Quetta to provide complete case record of the petitioners and 37 other Large Taxpayers of Province of Balochistan in hard and soft form to LTU Karachi.

After issuing notices to the respondents in all the above constitution petitions, the operation of impugned Order F.No.1 (48) Jurisdiction/2014-132522-R dated 05.08.2020 was suspended by this Court.

3. In CP No.120 of 2021, the petitioner has challenged the notice dated 13.01.2021 under section 176 (1) of the Income Ordinance 2001 (hereinafter "**the Ordinance**") issued by the Assistant/Deputy Commissioner AEOI Federal Board of Revenue LTU, Islamabad due to change of jurisdiction for the petitioner from RTO, Quetta to LTU Islamabad



While issuing notice to the respondents in the above constitution petition the operation of the notice dated 13.01.2021 issued to the petitioner by LTU Islamabad was suspended.

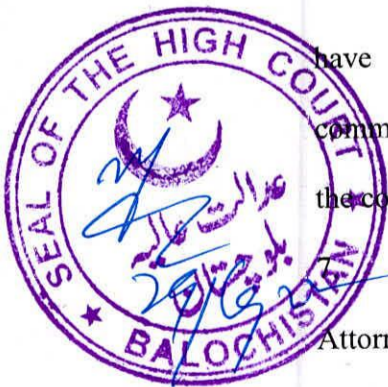
4. In CP No.833 of 2022, the petitioner has challenged the issuance of notice dated 27.01.2022 under section 138(1) of the Ordinance by Assistant/Deputy Commissioner Builders and Developers FBR Zone Unit-I RTO Islamabad due to change of jurisdiction for the petitioner from RTO Quetta to RTO Islamabad.

While issuing notice to the respondents in the above constitution petition, the operation of the notice dated 27.01.2022 issued to the petitioner by LTU Islamabad was suspended.

5. CP Nos. Nos.959, 960, 961, 1070 and 1112 of 2020 have been contested by the respondents by filing parawise comments bearing the signatures of Chief Commissioner RTO Quetta with the contention that change of jurisdiction in no way hampers the Large Taxpayers as all the tax processes are fully automated in the LTU offices and the process of refund is done electronically and refund is directly credited into the bank account of the Large Taxpayers; the Notifications pertaining to transfer of jurisdiction to LTUs in no way affects the business of the petitioners; the criteria for distribution of share of Province of Balochistan from NFC Award include multiple parameters and the impact of tax deducted from the petitioners on the share of Balochistan in NFC is nil; the provisions of Income Tax Ordinance 2001, Sales Tax Act 1990 and section 29 of the Federal Excise Act 2005 with relevant rules provide legal justification to FBR to transfer jurisdiction of any case.

6. CP No.133 of 2020, 377 and 120 of 2021, 43, 765 and 833 of 2022 have been contested by the respondents without filing separate parawise comments and by relying upon the parawise comments filed by the respondents in the connected constitution petitions.

After hearing learned counsel for the petitioners, learned Additional Attorney General, Mr. Sohail Ahmed Ansari Advocate learned counsel for FBR and Mr. Touqeer Ahmed Seehar Advocate learned counsel for Chief Commissioner Inland Revenue LTU Karachi, we have perused the available record



which reveals that vide Notification F.No.6(862)Jurisdiction/2017-190865-R dated 20.10.2020 Inland Revenue Federal Board of Revenue, Revenue Division Government of Pakistan has already transferred back jurisdiction for 12 Large Taxpayers of the Province of Balochistan from LTU Karachi to RTO Quetta and the above Notification has also been issued in the Gazette of Pakistan but surprisingly without assigning any cogent reason, the transfer of jurisdiction back to RTO Quetta from LTU Karachi, LTU Islamabad and RTO Islamabad has not been made for the petitioners being Large Taxpayers of Province of Balochistan.

8. The above reveals that the petitioners have been discriminated by the respondents in clear violation of principle of equality as provided under Article 25 of the Constitution of Islamic Republic of Pakistan 1973 (hereinafter **“the Constitution”**).

9. Record transpires that apart from soft data, hard data of the petitioners has also been required to be transferred from RTO Quetta to LTU Karachi, LTU Islamabad and RTO Islamabad which will be a cause of inconvenience to the executives of the petitioners in case they have to personally appear in LTU Karachi, LTU Islamabad and RTO Islamabad at the time of assessment.

10. It further reveals that due to change of jurisdiction of the petitioners to LTU Karachi, LTU Islamabad and RTO Islamabad, the appellate jurisdiction will also be changed to Karachi and Islamabad and for redressal of any grievance by invoking constitutional jurisdiction under Article 199 of the Constitution, the jurisdiction will also change from Balochistan High Court to Islamabad High Court and Sindh High Court.

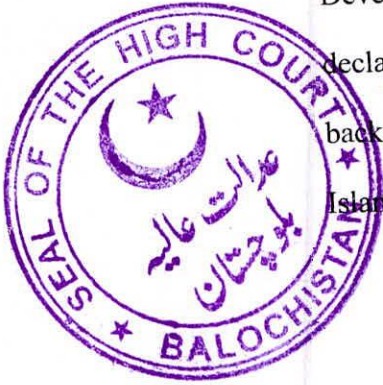
11. In the written statement submitted by Federal Board of Revenue on 08.04.2021 bearing signature of Muhammad Abid Chief (IR-Formation) FBR, Islamabad in CP No.815 of 2020 which was filed by 08 Large Taxpayers of Province of Balochistan challenging their transfer of jurisdiction to LTU Karachi and which has been disposed of due to redressal of their grievances in view of Notification dated 20.10.2020 issued by Inland Revenue FBR, Revenue Division Government of Pakistan for shifting back the jurisdiction to their extent from LTU Karachi to RTO Quetta, it has been mentioned that 2.5% weightage is



assigned to the tax collection in NFC Award for vertical and horizontal revenue distribution amongst the Provinces.

12. Due to change of jurisdiction of the petitioners from RTO Quetta to LTU Karachi, LTU Islamabad and RTO Islamabad, 2.5% weightage of tax collection in NFC Award will not be attributed to the Province of Balochistan which will eventually change the vertical and horizontal revenue distribution in NFC Award.

For the above reasons, all the constitution petitions are accepted. The impugned order F.No.1(48)Jurisdiction/2014-132522-R dated 05.08.2020 issued by Inland Revenue Federal Board of Revenue, Revenue Division Government of Pakistan Islamabad, the notice dated 13.01.2021 under section 176 (1) of the Income Ordinance 2001 issued by the Assistant/Deputy Commissioner AEOI Federal Board of Revenue LTU, Islamabad and notice dated 27.01.2022 under section 138(1) of the Ordinance by Assistant /Deputy Commissioner Builders and Developers FBR Zone Unit-I RTO Islamabad to the extent of the petitioners are declared null, void and of no legal effect. The respondents are directed to transfer back the jurisdiction for the petitioners to RTO Quetta from LTU Karachi, LTU Islamabad and RTO Islamabad with immediate effect.



SD/-NAEEM AKHTAR AFGHAN
CHIEF JUSTICE
SD/-ROZI KHAN BARRECH
JUDGE

Announced in open Court
on 27th June, 2022.

CJC
M. A. Qureshi
MAZHAR ISLAM
Deputy Registrar
Judicial Branch C.P.
High Court of Balochistan
Quetta.

M. A. Qureshi
29/6/22