

For Private Use

IN THE LAHORE HIGH COURT, LAHORE.

C.M. NO. 1/2012 IN WP NO. 30786/12

[Signature]
Examiner
Copy Supply Section
Lahore High Court, Lahore

PRESENT MR JUSTICE. SYED MANSOOR ALI SHAH

M/s. Premier Industries
Versus Commissioner Inland Revenue, etc.
PETITION UNDER SECTION 151 CPC.

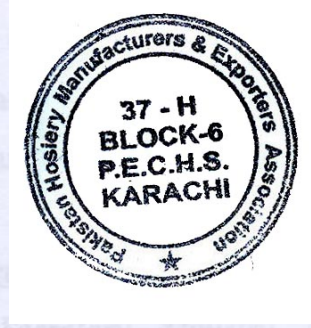
S.No. of order/Proceeding	Date of order/Proceeding	Order with signature of Judge, and that of parties of counsel, where necessary.
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PRAY PARTY NAMES ATTACHED.

ORDER P.T.O.

[Signature]

Submits that the alleged parametric balloting conducted under Section 214C of the Income Tax Ordinance, 2001, Section 72B of the Sales Tax Act, 1990 and 42B of the Federal Excise Act, 2005, through which the petitioner has been selected for audit has been done without setting any parameters and without publicly disclosing the same. It is further contended that composite audit under all the taxes conducted at one balloting because different taxes cannot be the same contention learned counsel for the petitioner submitted that the petitioner is a member of the PAKISTAN through the Secretary Ministry of Finance, Government of Pakistan, Islamabad and *et al.* (2011) 104 TAX 164 (H.C. Karachi) and *CHENONI STORES LTD vs. THE FEDERAL BOARD OF REVENUE, ETC.* (2012) 106 Tax 109 (H.C. Lahore).



TESTED

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Lahore High Court, Lahore

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

Case No: W.P. No.30786/2012

M/s. Premier Industrial
Chemical Manufacturing Co.

Versus Commissioner Inland Revenue, etc.

S.No. of order/ Proceeding	Date of order/ Proceeding	Order with signature of Judge, and that of parties of counsel, where necessary.
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0 . 13.12.2012 M/s. Naveed A. Andrabi and Javed Iqbal Qazi,
Advocates for the petitioner.

Submits that the alleged parametric balloting conducted under Section 214C of the Income Tax Ordinance, 2001, Section 72B of the Sales Tax Act, 1990 and 42B of the Federal Excise Act, 2005, through which the petitioner has been selected for audit has been done without settling any parameters and without publically disclosing the same. It is further contended that composite audit under all the three taxes cannot be conducted in one balloting because the parameters for different taxes cannot be the same. In support of this contention learned counsel placed reliance on "SHAHNAWAZ (PVT.) LTD. through Director Finance vs. PAKISTAN through the Secretary Ministry of Finance, Government of Pakistan, Islamabad and another" (2011) 104 TAX 164(H.C. Karachi) and "CHENONE STORES LTD. vs. THE FEDERAL BOARD OF REVENUE, ETC." (2012) 106 Tax 109 (H.C. Lahore).

2. Let notice be issued to the respondents for 26.12.2012. Member (Audit), Federal Board of Revenue, will depute a responsible officer well versed with the facts of the case, to assist the court on the next date of hearing and shall be equipped with the relevant record especially the parameters settled by the Federal Board of Revenue.

ATTESTED

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Copy Supply Court, Lahore
Lahore High Court, Lahore

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IN THE LAHORE HIGH COURT AT LAHORE

W.P. No. 30786/2012

Revenue under section 214C of the Income Tax Ordinance and the corresponding provisions under the other two laws.

3. Office will reflect this matter in the cause list as "Audit Case". Copy 'dasti' on payment of usual charges.

C. M. No. 1/2012.

4. Notice for the above date. Till the next date of hearing, parties shall maintain status-quo and no further proceedings shall be taken in pursuance to notice dated 04.12.2012

C. M. No. 2/2012.

5. Dispensation prayed for is allowed subject to all just and legal exceptions. C. M. disposed of.

(Syed Mansoor Ali Shah)
Judge

Iqbal*
14-12-12

TRUE COPY
In Case No. 30786/12
Examiner Copy Supply Section
Lahore High Court, Lahore.

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

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Authorized Under Article 87 of Qanun-e-Shahadat Order, 1984

RESPONDENTS

Petition No.....

Case No.....

Date of Presentation of Application... 13/12/12

Copy Fee.....

Urgent Fee.....

Registration and Postage Fee.....

Court Fee in Application.....

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Date of Completion of Copy..... 15/12/12

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