

THE HIGH COURT OF SINDH KARACHI

Before:

Mr. Justice Yousuf Ali Sayeed

Mr. Justice Adnan Iqbal Chaudhry

C.P. No. D - 5956 of 2026

[M/s. Crown Security Services Private Limited v. The FBR & others]

Petitioner : M/s. Crown Security Services Private Limited through Mr. Shahanshah Hasnain, Advocate.

Date of hearing : 16-09-2026

Date of decision : 16-09-2026

ORDER

Adnan Iqbal Chaudhry J.- The Petitioner has challenged recovery notices issued by the Inland Revenue in June and July, 2026 under section 140 of the Income Tax Ordinance, 2001 [Ordinance] to persons owing money to or holding money for the Petitioner. It is contended that the impugned recovery notices violate the principles set by the Supreme Court in Commissioner Inland Revenue (Legal), Islamabad v. Pakistan LNG Ltd. (2026 SCMR 227) in that, such notices were not preceded by a fresh demand notice under section 137(2) of the Ordinance post decision in appeal, and that the impugned notices also did not stipulate a reasonable future date for effecting recovery.

Record reflects that the underlying tax liability was determined by an order of amended assessment dated 28.05.2018 passed against the Petitioner under section 122(5A) of the Ordinance in respect of tax year 2016. Against that order, the Petitioner availed remedy of appeal first before the Commissioner (Appeals) and then before the Appellate Tribunal Inland Revenue, however, without success. Against the order of the Tribunal dated 12.05.2026, a Reference to the High Court under section 133 of the Ordinance has not been made. Learned counsel is queried whether the Petitioner intends to do so. He states, as also pleaded in the memo of petition, that the Petitioner does intend to file

a Reference, but submits that he has invoked the writ jurisdiction in the interim for protective orders against recovery of tax.

We note that the impugned recovery notices have been around since June and July of 2026, and yet the Petitioner has not filed the intended Reference. Nonetheless, once the Petitioner accepts that he has an alternate remedy before the High Court by way of a Reference to challenge the tax liability determined against him, then the relief against recovery of tax also falls with the domain of that forum. The petition is therefore dismissed in *limine*.

JUDGE

JUDGE

SHABAN*