DATE ORDER WITH SIGNATURE OF JUDGE(S)

Priority

1. For hearing of CMA No.17930 of 2019
2. For hearing of main case

20.10.2021

Mr. Fazal Mehmood Sherwani, Advocate for the petitioner
Mr. Pervaiz Ahmed Memon, Advocate for the respondents
Mr. Hussain Bohra, Asstt. Attorney General

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This petition is pending since June, 2019 and the petitioner has sought the following reliefs:

1. *Declare that action of attaching the banks accounts of the Petitioner by Respondent No.3 vide impugned attachment notices dated 25.4.2019, 30.4.2019 & 30.4.2019 is malafide, unlawful, arbitrary, unconstitutional, against the principles of natural justice and of no legal effect.*

2. *Suspend the operation of further recovery proceedings and consequent attachment notices dated 25.4.2019, 30.4.2019 & 30.4.2019 and any other notice(s) issued so far in this regard by the respondent No.3.*

3. *Restrain the respondents from initiating any further adverse or coercive action against the Petitioner pursuant to impugned attachment notices dated 25.4.2019, 30.4.2019 & 30.4.2019 and/or from further issuing any notice/s under Section 140 of Income Tax Ordinance, 2001.*

4. *Grant any other relief as this honorable Court may deem fit and appropriate in the facts and circumstances of the case including cost of this petition.*

The petitioner`s counsel at the very outset submits that he is not aware whether the amount has actually been taken away or not, however, there is nothing in the prayer clause whereby any declaration with regard to recovery of the amount as assessed was sought to be declared as illegal. Such restraining order alone to the extent of attachment of the bank account could not be passed unless the action of assessment/re-assessment itself was sought to be declared as illegal and unlawful. In case they are aggrieved of any assessment/re-assessment of the order, they have the remedy to pursue it in accordance with law.

The petition being mis-conceived is dismissed alongwith pending application [s].

JUDGE

JUDGE