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Lahore High Court, Lahore

IN THE LAHORE HIGH COURT LAHORE

C.M.NO. 1/16 IN I.C.A.NO.1181/16

PRESENT

MR.JUSTICE SYED MANSOOR ALI SHAH (CHIEF JUSTICE)


MR.JUSTICE MAMOON RASHID SHEIKH

Application u/s 151 C.P.C

PRAY & PARTIES NAME ATTACHED ORDER P.T.O.

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EX.C.S.S.


26/8/16

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

Case No:

I.C.A. No.1181/2016

Sufi Muhammad Farrukh Amin

Versus

Federation of Pakistan, 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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02. 20.07.2016 Mr. Naveed A. Andrabi, Advocate for the appellant.
Mr. Muzamil Akhtar Shabbir, Deputy Attorney General
for Pakistan.

Grievance of the appellant is that Income Support Levy ("Levy") imposed under the Income Support Levy Act, 2013 ("Act") is not payable by the appellant because for the Tax Year 2013 the appellant was not liable to file the wealth statement under section 116 of the Income Tax Ordinance 2001, due to the exemption provided under clause 82 of Part IV of Second Schedule of Income Tax Ordinance 2001. It is submitted that under the charging section (section 3) the Levy shall be charged for every Tax Year in respect to value of "net movable assets" held by a person on the last day of the Tax Year at the rate specified. It is contended that "net movable wealth" is defined in section 2(1)(b) of Income Support Levy Act, 2013 to mean the amount of aggregate value of the movable assets belonging to person as declared in the wealth statement for the relevant Tax Year.

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2. It is submitted that as the appellant was not liable to submit his wealth statement as a result there has been no declaration submitted by the appellant, therefore, the Levy is not applicable to the appellant. It is further submitted

that learned Single Judge in Chamber did not address the issue raised above.


3. Let notice be issued to the respondents for 22.08.2016.


C.M No.1/2016

4. Notice for the above date. Till the next date of hearing, operation of impugned judgment dated 02.06.2016 shall remain suspended and no recovery proceedings shall be made in this regard.

26/8/16

Subhani/Th


(Mamoon Rashid Sheikh)
Judge



(Syed Mansoor Ali Shah)
Chief Justice

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In Case No.

CA-1181-16
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Qanun-e-Shanama of 1981

IN THE LAHORE HIGH COURT AT LAHORE

I.C.A. No. 1181 /2016

IN

W.P. No. 19763/2013

Sufi Muhammad Farrukh Amin,
213-G Block, Model Town, Lahore.
CNIC # 35202-2780032-9

..... APPELLANT/PETITIONER

VERSUS

1. Federation of Pakistan
Through Secretary of Finance,
Revenue Division,
Ministry of Finance, Economic Affairs,
Statistics and Revenue,
Pakistan Secretariat,
Islamabad.
2. Ministry of Law, Justice and Human Rights,
Through Secretary,
Pakistan Secretariat,
Islamabad.
3. Ministry of Religious Affairs,
Through Secretary,
Pakistan Secretariat,
Islamabad.
4. Federal Board of Revenue,
Through Member (Legal),
FBR House, Constitution Avenue,
Islamabad.
5. Commissioner Inland Revenue,
Zone-III,
Large Taxpayer's Unit,
Nabha Road,
Lahore.

.....RESPONDENTS

INTRA COURT APPEAL AGAINST ORDER PASSED BY THE LEARNED
SINGLE JUDGE IN W.P. # 19763/2013 DATED JUNE 17, 2016

Respectfully Sheweth:

1. That the Appellant/Petitioner is an individual by status and is aware and fully conversant with the facts & circumstances leading to the institution of this Intra Court Appeal.
2. That the addresses of the parties are correct and complete for the purpose of service of the Notices.

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2. That the Appellant/Petitioner has a strong prima facie case and there is a strong likelihood of its success.
3. That as the balance of convenience lies in favour of the Appellant/Petitioner, therefore, the operation of the impugned Income Support Levy and the Judgment passed by the Learned Single Judge may kindly be held in abeyance pending decision of this Appeal.

Under the circumstances it is prayed that the Respondents may graciously be directed to not to charge and collect the Income Support Levy, as any Order would be detrimental, to the Appellant/Petitioner and will cause irreparable loss.

Sufi Muhammad Farukh
Amir

.....APPELLANT/PETITIONER.

THROUGH:

COUNSEL.

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C.C. # P-LH-53026

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C.C. # P-LH-20807

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C.C. # P-LH-1773

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