ORDER SHEET.
ISLAMABAD HIGH COURT, ISLAMABAD.
JUDICIAL DEPARTMENT.
W.P No.5490 of 2026
M/s MAFHH Enterprises
Vs.
The Commissioner Inland Revenue, North Zone, Islamabad

S. No. of order/ proceedings	Date of order/ Proceedings	Order with signature of Judge and that of parties or counsel where necessary.
	24.11.2026	Mr. Muhammad Wisal Ahmed, Advocate for the petitioner. Ms. Shazia Bilal, Advocate for respondent/FBR. Mr. Arshad Mehmood Kayani, Deputy Attorney General. Ms. Asia Batool, AAG. Mr. M. Iqbal Khan, Commissioner Inland Revenue, North Zone. Mr. Hafeez Ahmed, Senior Auditor (Sales Tax), RTO, Islamabad. **C.M.No.02 of 2026** Through this application under section 151, C.P.C., the petitioner seeks amendment of the prayer clause to include a challenge to the blacklisting show-cause notice dated 16.06.2026 and the blacklisting order dated 14.09.2026. Both arise from the proceedings concerning the suspension of the petitioner's sales tax registration, which is already in issue in the writ petition. 2. The proposed amendment will enable the related grievances to be considered in the same proceedings. Accordingly, the application is **allowed**. The amended prayer set out in the application shall stand substituted for the original prayer in the writ petition.

C.M. Nos. 03 & 04 of 2026

Through these applications, the applicant seeks permission to place additional documents and further written arguments on record.

2. For the reasons stated in the applications, both are **allowed**, subject to all just and legal exceptions. The additional documents and further written arguments are taken on record.

Main Case

Mr. Iqbal Khan, Commissioner Inland Revenue, North Zone, is in attendance along with Mr. Hafeez Ahmed, Senior Auditor (Sales Tax), Regional Tax Office, Islamabad.

2. The matter has been heard at length. The controversy involves disputed questions of fact regarding the issuance and genuineness of the suspension notice as well as whether the subsequent blacklisting order was passed within the period prescribed by law. Resolution of these questions requires examination of the relevant departmental record and the documents relied upon by the petitioner company. In the interests of justice, particularly in view of both petitioner and the respondent having no objection to remand the matter, matter is remanded to respondent No. 1, the Commissioner Inland Revenue, who issued the blacklisting order, for fresh consideration in accordance with law.

3. The petitioner company is directed to appear before respondent No. 1 and produce the documents on which it relies. The Commissioner shall examine the relevant departmental record, afford the petitioner company a fair opportunity of being heard, and consider its submissions and documents. The Commissioner shall decide the matter independently, in accordance with law and without being influenced by any observations made by this Court in these proceedings. The Commissioner shall pass a speaking order within twenty (20) days from the date of receipt of a copy of this order and forward a copy of the speaking order to this Court through the office of the Deputy Registrar (Judicial).

4. The petition stands **disposed of** in the above terms.

(CHIEF JUSTICE)

(SHAHRUKH ARJUMAND)
JUDGE

Asif Mughal