

JUDGMENT SHEET
IN THE LAHORE HIGH COURT,
MULTAN BENCH, MULTAN
JUDICIAL DEPARTMENT

Writ Petition No.3582 of 2017

M/s JK Sugar Mills (Pvt.) Limited V/S Federation of Pakistan etc.

J U D G M E N T

Date of hearing	30.09.2026
Petitioner(s) by	Malik Ahsan Mahmood, ASC.
Respondent(s) by	M/s Muhammad Sulaman Bhatti, ASC with, Abdul Sattar Alvi, Saqib Aziz, Iftikhar Majid, Naveed Qadir and Furqan Salman, Advocates. Rana Muhammad Javed Iqbal, Assistant Attorney General.

JAWAD HASSAN, J. A challenge has been laid to the legality and validity of the notices dated 03.03.2017 and 06.03.2017 issued by the Commissioner and Deputy Commissioner Inland Revenue/Respondents No.3 and 4 respectively in exercise of powers under Section 25 of the Sales Tax Act, 1990 (the “*Act*”) through which the Petitioner was required to furnish and produce certain documents, record and information under aforesaid provision of law. The Petitioner, being aggrieved by issuance of these notices and questioning the jurisdiction of the said Respondents, has invoked the constitutional jurisdiction of this Court under Article 199 of the “Constitution of Islamic Republic of Pakistan, 1973 (the “*Constitution*”).

A. FACTS OF THE CASE

2. The facts, as set forth by the Petitioner, previously M/s Shamim and Company (Pvt.) Limited and now *M/s JK Sugar Mills*

(Pvt.) Limited “, are that it electronically filed its sales tax returns for all twelve tax periods of Tax Year 2016, spanning from July 2015 to June 2016, within the prescribed time and in accordance with the statutory requirements, and duly discharged its sales tax liability after adjusting input tax incurred on taxable purchases against output tax arising from taxable supplies made or to be made by it. The Petitioner further asserted that it had paid approximately 91% more sales tax during the relevant tax year as compared to the preceding tax year. However, it was subsequently served with impugned Notice No.3721 dated 03.03.2017, issued by Respondent No.3 under Section 25 of the “Act”, whereby its case was selected for audit of its sales tax record for the aforesaid tax year. The Petitioner maintained that such selection had not been made by the Federal Board of Revenue through balloting under Section 72B of the Act. Thereafter, Respondent No. 4 issued a further notice dated 06.03.2017, requiring the Petitioner to produce its sales tax record for the period from July 2015 to June 2016. Feeling aggrieved by the aforesaid notices, the Petitioner has invoked the constitutional jurisdiction of this Court, calling into question their legality and validity.

B. SUBMISSIONS OF THE PETITIONER

3. Malik Ahsan Mahmood, ASC learned counsel for the Petitioner *inter alia* argued that Respondent No.3, while issuing the impugned notices and requiring the Petitioner to furnish and produce its books of accounts, documents, record and other relevant information, has assumed and exercised the jurisdiction to select the Petitioner for audit under Section 25 of the “Act” although no such jurisdiction is vested in Respondent No.3; that Section 25 of the “Act” merely enables the Respondent No.3 to call for the production of accounts, documents and other information for the purposes contemplated therein and cannot be construed as conferring an independent or unfettered power upon

an officer to select a taxpayer for audit; that the legislature has consciously provided a specific statutory mechanism for selection of a person or class of persons for audit of sales tax returns under Section 72B of the “Act” which vests the Federal Board of Revenue to select a person or class of persons for audit through a computer ballot in accordance with the procedure prescribed by law; that where the legislature has expressly prescribed the manner, authority and procedure for selection of taxpayers for audit, such statutory mechanism cannot be bypassed, circumvented or rendered redundant by invoking a general provision such as Section 25 of the “Act”; that the Respondent No.3 could not, by taking recourse to Section 25 of the “Act”, indirectly accomplish an object which the legislature intended to be achieved only through the mechanism prescribed under Section 72B of the “Act” and merely describing the impugned proceedings as a requisition for production of documents or calling for information under Section 25 would not alter their true character where, in effect, the same proceedings are intended to initiate, undertake and conduct an audit of the Petitioner; that the Respondent No.3 has acted in excess of the jurisdiction conferred upon him by Section 25 of the “Act” and the impugned notices are liable to be declared unlawful and *set aside*.

C. SUBMISSIONS OF THE RESPONDENTS

4. Conversely, Muhammad Sulaman Bhatti, ASC learned counsel for the Respondents has opposed the petition and submitted that no illegality or infirmity is attributable to the impugned notices. He maintained that the impugned notices were lawfully issued which do not suffer from any jurisdictional defect warranting interference by this Court.

5. We have heard the arguments and perused the record.

D. NUB OF THE MATTER

6. The controversy involved in this case is whether the Commissioner could declare the petitioner's case selected for audit under Section 25(2) of the "Act" before obtaining the relevant record under Section 25(1) of "Act" and whether the expression "as and when required" confers an unfettered discretion to invoke the provision at will.

E. DETERMINATION BY THE COURT

7. In view of the controversy involved, the following questions arise for determination:

Moot Points

1. *Whether the Commissioner was legally competent to issue the impugned notice dated 03.03.2017 under Section 25(2) of the "Act" for selection of audit without first issuance of notice in terms of Section 25(1) of the "Act", which was later issued on 06.03.2017, is contrary to the scheme of Section 25 of the "Act"*
 2. *Whether the Commissioner is vested with unguided or unfettered discretion to invoke Section 25(2) of the "Act" by selecting taxpayers at will, contrary to the statutory requirement that such power be exercised "as and when required" rather than "as and when desired"?*
8. Before proceeding further, it would be advantageous to reproduce the relevant extract of the impugned notices which read as under:

Impugned Notice dated 03.03.2017

In exercise of the powers conferred under Section 25 read with Section 38 of the Sales Tax Act, 1990, undersigned has selected your case for the tax period July, 2015 to June, 2016 for audit u/s Section 25 of the Sales Tax Act, 1990.

Impugned Notice dated 06.03.2017

Please refer to the Commissioner Inland Revenue Corporate Zone, Regional Tax Office, Multan's

letter No.3721 dated 03.03.2017 on the subject cited above.

It is to inform that your case has been selected for audit under section 25 read with Section 38 of the Sales Tax Act, 1990, undersigned has selected your case for the tax period July, 2015 to June, 2016.

2. You are directed to provide the following record for audit.

- 1 Sales Tax Returns-Payment Challans*
- 2 Supply Invoices/bill of export alongwith supply register.*
- 3 Purchase invoices/bill of Entry alongwith purchase register*
- 4 Debit & Credit Note in case sales and purchase returns.*
- 5 Party wise detail of purchases/supplies alongwith proof of payment/receipt u/s 73 of the Sales Tax Act, 1990.*
- 6 General Ledger including party ledgers, bank ledger and cash ledger.*
- 7 Bank Accounts in respect of all accounts maintained by you.*
- 8 Income Tax Returns/Audited Accounts.*
- 9 Utility Bills*
- 10 Production account*
- 11 Daily production/consumption record showing opening stock, purchases, consumption & closing stock of each raw material.*
- 12 Daily record of finishing goods, production showing opening stock, production, supply & closing stock of each product and by product (Taxable & exempt).*
- 13 Any other record/information that may be required to reconcile any query.*
- 14 Last audit report (if any).*

9. Section 25 of the “Act” is the relevant provision which deals with the controversy in hand. The said provision reads as under:

***“25. Access to record, documents, etc.— (1) A person who is required to maintain any record or documents under this Act or any other law shall, as and when required by Commissioner, produce record or documents which are in his possession or control or in the possession or control of his agent; and where such record or documents have been kept on electronic data, he shall allow access to the officer of Inland Revenue authorized by the Commissioner and use of any machine on which such data is kept.*”**

(2) The officer of Inland Revenue authorized by the Commissioner, on the basis of the record, obtained under sub-section (1), may, once in a year, conduct audit”.

F. LEGAL ANTHROPOLOGY OF SECTION 25 OF THE “ACT”

10. A plain reading of above provision of law reveals that sub-section (1) primarily deals with access to, production of record and documents maintained by a person under the “Act”. The expression “as and when required by Commissioner” undoubtedly enables the Commissioner to require production of such record whenever its production is lawfully considered necessary; however, the said expression cannot be construed as conferring an unqualified or unfettered power upon the Commissioner to select a taxpayer for audit at his discretion and without reference to the statutory scheme governing audit. The expression “as and when required” has to be read harmoniously with the remaining language of Section 25 of the “Act” and in particular with sub-section (2) of Section 25, which provides that the authorized officer may, “on the basis of the record, obtained under sub-section (1),” conduct audit once in a year. This scheme of the Section *ibid* therefore, distinguishes between the power to require production of or access to record under sub-section (1) and the consequential power to conduct audit under sub-section (2) of Section 25 of the “Act”. While production of record may be required whenever the circumstances contemplated by law so warrant, the authority exercising such power cannot, merely by employing the expression “as and when required”, assume a jurisdiction which has otherwise been specifically vested or regulated by another provision of the “Act”. The phrase thus cannot be interpreted to mean that the Commissioner may call for

the entire record of a taxpayer at any time, for any purpose and thereby subject such taxpayer to an audit without fulfilling the statutory requirements governing selection for audit. Such interpretation would render the specific provisions relating to audit selection redundant and would effectively confer upon the Commissioner an unrestricted power to initiate audit proceedings merely by requisitioning the taxpayer's record. A statutory provision is required to be construed in a manner which gives effect to all its constituent parts rather than one which renders another statutory provision otiose or nugatory. The substance and effect of the exercise of power required to be examined is, if the requisition of record under Section 25(1) of the “*Act*” is genuinely made for a lawful purpose and the audit contemplated under subsection (2) of Section 25 of the “*Act*” is thereafter undertaken on the basis of the record so obtained, the exercise may fall within the scope of Section 25. However, where the requisition of record is, in substance, merely a device to initiate and conduct an audit of a taxpayer whose case has not otherwise been validly selected for audit in accordance with the statutory mechanism, the authority cannot derive such jurisdiction merely from the words “as and when required”. Thus, the expression “as and when required” confers procedural flexibility as to the timing of the requirement for production of record; it does not, by itself, enlarge the substantive jurisdiction of the Commissioner or dispense with any mandatory statutory requirement relating to the selection or conduct of an audit. The exercise of power under Section 25 of the “*Act*” must remain confined to the purposes, conditions and limitations prescribed by the “*Act*”. Reliance in this regard may be placed on “WAZIR ALI INDUSTRIES LTD. versus FEDERATION OF PAKISTAN and others” (2023 PTD 576) wherein the Court explained the expression “as and when required,” not merely “as and when desired” and held that there must be genuine queries or

an identifiable occasion necessitating production of the record. The power cannot be used for a roving inquiry or a fishing expedition. In “INDUS MOTOR COMPANY LIMITED through Authorized Officer and others versus FEDERATION OF PAKISTAN through Secretary Finance and others” (2020 PTD 297), the Court considered the relationship between the production of records under subsection (1) and selection for audit under subsection (2) of Section 25 of the “Act” and treated the statutory process as involving separate stages by emphasizing the need for reasons when selecting a taxpayer for audit. Likewise, in the case of “PAKISTAN TELECOMMUNICATION COMPANY LTD. versus FEDERATION OF PAKISTAN” (2016 PTD 1484), the Court interpreted the expression “as and when required” as circumscribing the discretion vested in the Commissioner, requiring a conscious decision based on due application of mind. The Court emphasized that taxpayers cannot be selected for audit arbitrarily or capriciously and the reasons for such selection must disclose the criteria underlying the exercise of the statutory power.

G. INTERDEPENDENCE OF SECTIONS 25(1) AND 25(2) OF THE “ACT”

11. A conjoint reading of sub-sections (1) and (2) of Section 25 of the “Act” reveals that both provisions are intrinsically connected and intertwined, forming integral and complementary components of a single statutory scheme. Sub-section (1) provides the mechanism through which the Commissioner may require a person legally obliged to maintain record or documents to produce the same or afford access thereto, whereas sub-section (2) stipulates the consequential exercise of the power to conduct an audit by an authorized officer on the basis of the record obtained under sub-section (1). The expression “on the basis of the record, obtained under sub-section (1)” employed by the legislature in

sub-section (2) establishes a direct statutory nexus between the two provisions and demonstrates that the power to obtain record under sub-section (1) and the power to conduct an audit under sub-section (2) are neither isolated nor independent of each other; rather, they are interdependent stages of the same legislative mechanism. The former constitutes the procedural foundation upon which the latter operates, while the latter prescribes the purpose and consequential use of the record obtained under the former. Consequently, sub-section (1) of Section 25 of the “*Act*” cannot be construed in isolation so as to confer an unrestricted or independent power upon the Commissioner to requisition a taxpayer's record for the purpose of initiating an audit without having regard to the limitations prescribed by the “*Act*”. Similarly, sub-section (2) of Section 25 of the “*Act*” cannot be divorced from the statutory process envisaged under sub-section (1) of Section 25 of the “*Act*”, as the authority to conduct an audit under the former provision is expressly linked to the record obtained under the latter. The doctrine of intertwined statutory provisions requires that both sub-sections be interpreted harmoniously, giving effect to their respective functions without permitting one provision to be employed as an instrument to circumvent the statutory requirements governing the other. The expression “as and when required” in sub-section (1), therefore, must be understood in the context of the entire statutory scheme and cannot, by itself, be treated as conferring an unfettered discretion to select a taxpayer for audit. The power to requisition record and the power to conduct an audit, though distinct in their immediate operation, remain legally interconnected and must be exercised consistently with the scope, purpose and limitations of Section 25 of the “*Act*” as a whole. Any interpretation that permits the Commissioner to employ sub-section (1) merely as a device to initiate an audit, without satisfying the statutory requirements

applicable to such exercise of power, would risk defeating the legislative scheme and rendering the safeguards governing audit selection ineffective.

H. PAKISTANI AND FOREIGN JURISPRUDENCE OVER “DOCTRINE OF INTERTWINED”

12. It is a settled principle of statutory interpretation, recognized in Pakistani and foreign jurisprudence, that the provisions of an enactment are to be construed in their proper context and as part of a coherent legislative scheme, rather than in isolation. The Doctrine of Intertwined requires that where two or more statutory provisions are interconnected in their subject matter, purpose or operation, their scope and effect must be determined by reading them conjointly and harmoniously, so as to give meaningful effect to each provision and to avoid an interpretation that renders any provision redundant, ineffective or contrary to the object of the enactment. This principle, however, does not imply that one provision overrides or extinguishes the independent operation of another; rather, each provision must be construed in a manner that preserves its intended scope within the overall statutory framework.

i. Pakistani Jurisprudence

13. The principle that interrelated provisions of the same enactment must be read together, rather than in isolation, was recently explained by this Court in the case titled “Security Organizing System Pakistan (Private) Limited versus Employees Old-Age Benefits Institution etc” in Writ Petition No.800/2020 (LHC Citation **2026 LHC 6327**) wherein the Court with reference to intertwined provision emphasized that the interdependence of provisions does not extinguish or render redundant the independent power conferred by another provision; rather, each must operate within its respective sphere in a manner consistent with the statutory scheme and legislative intent. In the said

judgment, reliance was placed on “TARIQ IQBAL MALIK versus MULTIPLIERZ GROUP (PVT.) LTD. and others” (2022 CLD 468) wherein the Court examined Sections 256 and 257 of the Companies Act, 2017, which provide for distinct, but connected, circumstances in which an investigation into the affairs of a company may be initiated. It has been held that the expression “without prejudice to its power under Section 256” in Section 257 could not be construed as permitting the Commission to bypass the statutory conditions prescribed by Section 256, or to invoke Section 257 as an indirect means of achieving an outcome otherwise subject to those conditions. The provisions were required to be construed harmoniously, having regard to the statutory scheme as a whole. Accordingly, a person who lacked the requisite legal nexus with the companies could not avoid the applicable requirements concerning *locus standi* merely by relying upon Section 257 independently. The judgment thus underscores that one statutory provision cannot be deployed in isolation to circumvent the conditions, restrictions or safeguards contained in another provision dealing with the same subject.

14. The same approach was adopted in “MALIK MEHBOOB versus COMMISSIONER, RAWALPINDI and others” (PLD 2023 Lahore 97) wherein Sections 5, 15 and 19 of the Punjab Civil Administration Act, 2017, were considered in their statutory setting. The Court treated the provisions as closely connected and held that sub-section (2) of Section 15 could not be invoked independently of the requirements contained in sub-section (1). The decision reinforces the proposition that related provisions must be read together so that the statutory mechanism operates coherently and none of its conditions is rendered redundant.

15. In “M/s NORDEX SINGAPORE EQUIPMENT LIMITED versus FEDERAL BOARD OF REVENUE and others” (2024 PTD 208), the Court considered Sections 206-A and 152(5) of the

Income Tax Ordinance, 2001 and observed that the provisions were interconnected and had to be considered collectively when determining the tax liability in question. An approach that examined the matter under Section 152 without taking account of Section 206-A, the relevant transaction and the applicable legal framework would not adequately address the statutory scheme. The decision therefore supports a harmonious construction of provisions that bear upon the same transaction or determination.

16. The principle was reiterated in “M/s FUTURE VISION ADVERTISING (PRIVATE) LIMITED versus FEDERATION OF PAKISTAN and others” (2024 CLD 890). While examining Sections 256 and 257 of the Companies Act, 2017, the Court emphasised that the exercise of investigative powers must remain within the limits prescribed by the enactment. The relevant provisions could not be applied separately in a manner that defeated the statutory conditions governing the initiation of an investigation. The decision affirms that connected provisions are to be read together to give effect to legislative intent and to guard against an exercise of statutory power that circumvents the prescribed legal framework.

ii. Foreign Jurisprudence (United Kingdom)

17. In Attorney-General v. H.R.H. Prince Ernest Augustus of Hanover ([1957] 1 All ER 49, at 53), Viscount Simonds explained that statutory words, particularly words of general import, cannot be understood in isolation; their meaning and content are informed by their context. The context may include the other operative provisions of the same statute, its preamble, the existing state of the law, statutes in *pari materia* and the mischief that the legislation was intended to remedy.

“For words, and particularly general words, cannot be read in isolation; their colour and content are derived from their context. So it is that I conceive it to be my right and duty to examine every

word of a statute in its context, and I use context in its widest sense which I have already indicated as including not only other enacting provisions of the same statute, but its preamble, the existing state of the law, other statutes in pari materia, and the mischief which I can, by those and other legitimate means, discern that the statute was intended to remedy."

18. In Canada Sugar Refining Co. Ltd. v. The Queen ([1898] AC 735, at 741), Lord Davey stated that each clause of a statute should be construed by reference to the context and the other clauses of the enactment, so far as possible, to produce a consistent interpretation of the statute or of statutes dealing with the same subject matter.

"Every clause of a statute should be construed with reference to the context and the other clauses of the Act, so as, so far as possible, to make a consistent enactment of the whole statute or series of statutes relating to the subject-matter."

The above decision supports a construction that reconciles related provisions and gives the enactment a consistent and rational operation when its clauses are read together.

19. In R (Quintavalle) v. Secretary of State for Health ([2003] UKHL 13; [2003] 2 AC 687), the House of Lords explained that the court's task is to ascertain and give effect to the true meaning of the legislation. That task is not discharged by confining attention to the particular words that have generated difficulty or by adopting a literal construction that frustrates the purpose of the enactment. The provision in question must be read in the context of the statute as a whole and against the historical circumstances that led to its enactment.

"The controversial provisions should be read in the context of the statute as a whole, and the statute as

a whole should be read in the historical context of the situation which led to its enactment.”

20. In R (O) v. Secretary of State for the Home Department ([2022] UKSC 3; [2023] AC 255), the United Kingdom Supreme Court reiterated that the language of a statutory provision must be understood in context. The relevant context includes the section as a whole, the wider group of related sections and the enactment in its entirety. The statutory text remains the primary source for identifying legislative intent, but it must be construed as part of the legislative scheme rather than in isolation. The case concerned the scope of the power conferred by the Immigration Act 2014 to prescribe fees for registration as a British citizen. The Court concluded that the statutory scheme authorised fees exceeding the administrative cost of processing applications and did not require the Secretary of State to make provision for affordability-based reductions or waivers for children.

21. A cumulative reading of the principles enunciated by this Court and United Kingdom Courts establishes that a statutory provision cannot ordinarily be construed in isolation from the enactment of which it forms an integral part. Where provisions are interrelated, complementary or directed towards different facets of the same statutory subject, they must be read conjointly and harmoniously, having regard to the statutory scheme as a whole and, where appropriate, the object and legislative purpose underlying the enactment. Such an approach ensures that one provision is not interpreted or invoked in a manner that defeats, circumvents or renders nugatory the conditions, limitations or safeguards prescribed by another related provision. The expression “doctrine of intertwined”, as recognised in the judgments of this Court, is essentially a manifestation of the settled principles of contextual and harmonious statutory interpretation. Its application

requires the Court to examine the text, structure and purpose of the relevant enactment collectively, so as to ascertain the legislative intent and give coherent effect to the statutory scheme, without departing from or disregarding the express language of the law.

22. Applying the aforesaid principle to the controversy in hand, Sections 25(1) and 25(2) of the “Act” cannot be construed or applied in isolation from one another. Rather, both provisions must be read together to determine the scope and exercise of the statutory powers conferred thereunder. Accordingly, the power to require production of record under Section 25(1) must be construed in the context of the statutory framework governing the selection and conduct of audit under Section 25(2), so that each provision is given its proper effect and the legislative scheme is neither frustrated nor rendered redundant by an isolated interpretation of either provision.

23. In the case in hand, the Respondent No.3 vide notice dated 03.03.2017, expressly stated that the Petitioner’s case had been selected for audit under Section 25, read with Section 38, of the “Act” and invoked the power to initiate audit proceedings under sub-section (2) of Section 25 of the “Act”. It was only thereafter a subsequent notice dated 06.03.2017, the Petitioner was called upon to produce its sales tax record for the purposes of the audit already initiated. This sequence of events *prima facie* demonstrates that the Commissioner proceeded to exercise the power of audit before obtaining the record contemplated under sub-section (1) of Section 25 of the “Act”. A conjoint reading of sub-sections (1) and (2) of Section 25 of the “Act” reveals that the latter provision contemplates the exercise of audit powers on the basis of the record obtained under the former. The expression employed by the legislature thus establishes a statutory nexus between the two provisions and prescribes and contemplates that the record is to be obtained under sub-section (1) as the basis for

the consequential exercise of audit under sub-section (2) of Section 25 of the “Act”. These provisions, being intertwined and complementary, must be construed harmoniously and in the sequence envisaged by the legislature. In the present case, however, the Commissioner first declared the Petitioner’s case selected for audit and only thereafter called upon it to produce the record, thereby seeking to employ sub-section (1) as a subsequent procedural step to sustain an audit decision already taken under sub-section (2) of Section 25 of the “Act”. Such an approach cannot be reconciled with the statutory sequence expressly envisaged by the legislature. The two provisions, being intertwined and complementary, cannot be applied in a manner that reverses their prescribed relationship or renders the words “on the basis of the record, obtained under sub-section (1)” redundant. The Supreme Court of Pakistan in the case of “COMMISSIONER INLAND REVENUE, KARACHI versus PAKISTAN BEVERAGES LIMITED KARACHI” (2018 SCMR 1544) has held that statutory discretion must be exercised reasonably, fairly and in accordance with the object of the law. A discretionary power cannot be treated as unfettered, nor can a court import restrictions into a statutory provision that the legislature has not prescribed. The exercise of such power must remain within the limits of the statute and the purposes for which it was conferred. In the case of “D.G. KHAN CEMENT COMPANY LIMITED and others The FEDERAL BOARD OF REVENUE and others” (2025 PTD 199), the Court has held that the Commissioner’s powers under Section 25 of the “Act”, are independent statutory powers that must be exercised by applying his own mind to the individual taxpayer’s case. Similarly, in “DEWAN SUGAR MILLS LTD and others versus FEDERATION OF PAKISTAN and others” (2024 PTD 681), the Court held that selection of taxpayers for audit under Section 25 of the Sales Tax Act, 1990, without assigning reasons, is unlawful

and the authority must disclose the reasons justifying the selection; otherwise, the exercise becomes arbitrary and amounts to a roving and fishing inquiry into the taxpayer's affairs. In view of the principles settled in above said judgments, we feel no hesitation to hold that the impugned notices must be examined in light of the statutory scheme as a whole, and the Commissioner cannot justify an audit initiated in advance merely by subsequently requisitioning the record under sub-section (1) of Section 25 of the "Act". To permit such a course would be to allow the consequential power of audit to precede the very statutory foundation upon which its exercise is predicated, thereby defeating the legislative intent embodied in Section 25 of the "Act". Needless to add that the exercise of power by the Respondents under Section 25 of the "Act" must be supported by a speaking and reasoned order demonstrating the necessity of resorting to such audit, particularly where a statutory mechanism for audit is already provided under Section 72B of the "Act" and what circumstances necessitate recourse to the former provision.

I. CONCLUSION

24. In view of the foregoing and the law laid down in judgments, referred to above, this writ petition is allowed and impugned notices dated 03.03.2017 and 06.03.2017 issued by the Respondent No.3 and 4 are *set aside*.

(ABID HUSSAIN CHATTHA)
JUDGE

(JAWAD HASSAN)
JUDGE

Approved for Reporting

JUDGE

JUDGE