

**Assets Declaration Ordinance, 2019, LHC issues notices to Centre, MoF, FBR chief and others**

ISLAMABAD: Lahore High Court (LHC) has issued notices to the federal government, Ministry of Finance, Ministry of Law and Justice, speaker National Assembly and chairman Federal Board of Revenue on a petition challenging the Assets Declaration Ordinance, 2019.

It is learnt that Lahore based tax lawyer Waheed Shahzad Butt has challenged the scheme. Through a petition, the petitioner questions the promulgation of ordinance in terms of Article 89 of the Constitution titled as 'Assets Declaration Ordinance, 2019' (Tax Amnesty Scheme) by undermining the authority of the Parliament, which is without lawful jurisdiction and unconstitutional, being contrary to the constitutional rights provided by the Constitution to all the citizens of Pakistan including taxpayer citizens.

The petitioner added that tax liability of a person can only be determined/ altered/ re-determined by the Parliament. The interpretation of law is the sole prerogative of the courts with the Supreme Court having the final say in the matter. Impugned Amnesty Scheme is in violation of fundamental rights of equal treatment under Article 25 of the Constitution as this is a duty ordained under law that public organisations are legally obliged to follow reasonable, rational, transparent, fair and non-discriminatory procedure to provide equal opportunity to inspire the public confidence. Therefore, blanket immunity granted through impugned Amnesty Scheme is based on mala fide having illegitimate and illegal aim of doing business without paying single penny to the exchequer in the regular course of business and paying a meager after managing Tax Amnesty Scheme at the cost of honest taxpayers of this country.

Through this petition, the court is requested to address the constitutional questions including: Whether the promulgation of the ordinance, in this manner, is tantamount to circumventing the Constitution through legal fiat as this deprives the legislature from its constitutional obligation of law making as provided in the articles 70? Whether in the presence of unambiguous provisions of Income Tax Ordinance, 2001, the Ordinance 2019 (Amnesty Scheme), is violative of constitutional provisions in general and article 25 in particular?

The federal government has no authority to amend / alter the law enacted by the Parliament, the petitioner added.

**RECORDER REPORT**