

## IN THE HIGH COURT OF SINDH KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

Constitution Petition No. D – 1781 of 2021

(M/s Al-Abbas Sugar Mills Limited v/s Federation of Pakistan & others)

Date of hearing : 08.10.2025.

Date of order : 08.10.2025.

None present for the Petitioner.

Mr. Ameer Nausherwan Adil Memon, Advocate for the Department a/w

M/s. ghazi Khan Khail, Zeeshan Ahmed, Syed Kumail abbas and Aftab Ali Advocates.

Mr. Pervaiz Ahmed Mastoi, A.A.G.

Mumtaz Ali Bohio, Commissioner Inland Revenue, Benami Zone-III.

### **ORDER**

**Adnan Iqbal Chaudhry, J:** The Petitioner was aggrieved of notices under Section 16 of the Benami Transactions (Prohibition) Act, 2017 (**‘Act’**), calling upon persons who had purchased sugar from the Petitioner to provide information and stipulating that the Department (Inland Revenue) intends to attach the bank accounts of the Petitioner to recover the sale proceeds which were alleged to be in violation of the Act. The case of the Petitioners is that such notices contemplated coercive action of recovery without due process. Per learned counsel for the Department that no coercive action shall be taken against the Petitioner without due process.

Though learned counsel for the Petitioner is called absent, since we have disposed of connected petitions, we are inclined to pass the same order in this petition as well. Therefore we dispose of the petition in terms that the Respondents shall not take coercive action of recovery against the Petitioner without issuing show-cause notice and adopting the due process provided in the Benami Transactions (Prohibition) Act, 2017.

The petition stands disposed of in the above terms.

**JUDGE**

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