

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI

Constitutional Petition No. D-3869 of 2026

(M/s Liberty Wind Power 2 (Private) Limited versus Sindh Revenue Board and others)

Date	Order with signature of Judge
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Before:-

Mr. Justice Adnan-ul-Karim Memon

Mr. Justice Muhammad Jaffer Raza

Date of hearing and order: 18.8.2026

Mr. Ali Raza Lanjar, Advocate for the petitioner.

Mr. Javed Ali Sangi, advocate for the respondents No.1 & 3.

ORDER

Adnan-ul-Karim Memon, J. Petitioner has filed this Constitutional Petition under Article 199 of the Constitution of the Islamic Republic of Pakistan, 1973, with the following prayer: -

“I. It may be declared that respondent No. 2 to decide the pending appeal expeditiously on its merits.

II. Prohibit and restrain the respondents, their officers, attorneys, agents, staff and /or anybody claiming through or under the Respondents jointly and severally, directly and indirectly from taking any adverse and / or coercive action for recovery of the impugned demand in pursuance of the Order in Original No. 2249/2025 passed against the Petitioner dated 02-01-2025 and/or taking any coercive action against the petitioner.”

2. The Petitioner, a private limited company, has filed this Constitutional Petition under Article 199 of the Constitution, challenging the recovery demand raised pursuant to Order-in-Original No.2249/2025 dated 02.01.2025. Aggrieved by the said order, the Petitioner preferred an appeal before Respondent No.2, which is presently pending and has yet to be fixed for hearing. The Petitioner apprehends that, during the pendency of the appeal, the Respondents may initiate coercive recovery proceedings, including attachment of its bank accounts, receivables and properties, particularly in view of the impending statutory limitation for recovery proceedings and the Respondents' revenue targets. Such action would seriously disrupt the Petitioner's business and cause irreparable financial loss despite the demand being sub judice before the appellate authority. It is therefore the Petitioner's case that coercive recovery during the pendency of its first appeal would be premature, arbitrary and contrary to the principles of due process and fair trial guaranteed under Articles 4, 10-A and 24 of the Constitution.

3. The Petitioner's counsel submits that it has availed the statutory remedy of appeal and should be protected from coercive recovery until its appeal is decided by an independent appellate forum. Accordingly, the Petitioner seeks expeditious decision of the pending appeal and restraint against the Respondents from taking

any coercive or adverse action for recovery of the impugned demand until such decision.

4. After arguing the matter at some length, we have been informed that an appeal has been filed before the Commissioner Appeal Sindh Revenue Board, which is pending adjudication. However, at this stage learned counsel for the petitioner pointed out that this Court has already passed order dated 18.04.2025 in C.P No..D-1417 of 2025, whereby pending appeal was directed to be decided within 60 days' time and in the intervening period no coercive action shall be taken against the petitioner in respect of the impugned demand till the conclusion of the appeal.

5. When confronted with the legal position of the case, counsel for the respondents has raised objection with regard to the disposal of the petition in terms of the order dated 18.04.2025.

6. We have heard the learned counsel for the parties and perused the record with their assistance.

7. The Petitioner has already availed the efficacious statutory remedy by filing an appeal before the Commissioner (Appeals), Sindh Revenue Board, and the appeal remains pending. Therefore, this Court need not examine the merits of the impugned Order-in-Original at this stage, as doing so would amount to bypassing the statutory appellate mechanism.

8. This Court has also already adopted the same approach in C.P. No. D-1417 of 2025 vide order dated 18.04.2025, directing the appellate authority to decide the pending appeal within 60 days and restraining coercive action during the intervening period. The principle underlying that order is equally applicable here: where a statutory appeal is pending, the appellate remedy should ordinarily be allowed to reach its logical conclusion before coercive recovery is pursued, particularly where such recovery may seriously prejudice the appellant's business and render the appeal practically infructuous.

9. Accordingly, without touching the merits of the case, we direct Respondent No.2 to decide the pending appeal expeditiously, preferably within 60 days from receipt of the Court's order, while restraining the Respondents from taking coercive recovery measures in respect of the impugned demand until conclusion of the appeal.

10. The petition stands disposed of in the above terms alongwith listed / pending application(s).

JUDGE