

IN THE HIGH COURT OF SINDH, BENCH AT SUKKUR

Constitution Petition No. D- 262 of 2023.
(*M/s Allied Bank Limited Regional Office, Sukkur vs. Province of Sindh and others*)

Before:-
Mr. Justice Amjad Ali Bohio,
Mr. Justice Ali Haider 'Ada'.

Petitioner : M/s Allied Bank Limited, Regional Office Sukkur, through Mr. Abdul Ghaffar Soomro, Advocate.

Respondents : Province of Sindh through Secretary Local Government Department, represent by Mr. Zulfiqar Ali Naich, Assistant Advocate General.

Mayor, Sukkur, Municipal Corporation, Sukkur and others through Mr. Khuda Bux Chohan, Advocate.

Date of Hearing : 12.05.2026.

Date of Order : 12.05.2026.

Ali Haider Ada J:- The petitioner, being a private banking institution, has approached this Court seeking a declaration that Respondent No. 2, namely Sukkur Municipal Corporation, lacks lawful authority to impose or levy advertisement charges through the issuance of notices in respect of signboards installed by the petitioner.

2. Learned counsel for the petitioner contended that the levy of such fee by Sukkur Municipal Corporation is contrary to law and established principles. It is argued that the signboards in question have been affixed within the petitioner's own premises; therefore, no fee can be lawfully charged by the municipal authority. On this premise, the petitioner has challenged the impugned practice as being without jurisdiction and legal sanction.

3. Conversely, learned counsel appearing on behalf of Sukkur Municipal Corporation, as well as the learned Assistant Advocate General, submitted that previously a contractor had been engaged for the collection of advertisement fees; however, subsequently, a communication was issued to all concerned quarters directing that no payments be made to the contractor until further instructions. It is further contended that the levy of such charges is duly supported by law. In this regard, reliance is placed upon the Sindh Government Gazette Notification dated 11.12.2019, wherein a prescribed schedule of fees has been provided, specifically including hoarding boards and publicity boards within its ambit.

4. Heard. Record perused, and the relevant laws and rules have been thoroughly examined.

5. At the outset, it is necessary to examine whether the Municipal Corporation possesses the lawful authority to act in matters of the present nature, the mechanism available to it, and whether the steps taken by the Corporation are supported by any statutory enactment. In this regard, the provisions of the **Sindh Local Government Act, 2013** have been perused. Chapter X thereof deals with local taxation, and Section 96 specifically provides for the levy of taxes. For ready reference and to facilitate further discussion, the relevant provision is reproduced hereunder:

96. Taxes to be levied.- (1) *Subject to sub-section (2) a Council may levy, in the prescribed manner all or any of the taxes, rates, tolls and fees mentioned in Schedule V:*

Provided that where a tax, rate or toll which is levied as a cess, tax or surcharge by Government, such tax, rate or toll shall not be more than that levied by Government:

Provided further that where a tax, toll or fees is leviable both by the Metropolitan Corporation and a District Municipal Corporation, the District Municipal Corporation shall not levy such tax, toll or, fees except with the sanction of the Metropolitan Corporation:

Provided also that Government may direct the Metropolitan Corporation to levy any tax, rates, toll or fees leviable by a District

Municipal Corporation subject to such conditions as Government may specify.

(2) The Metropolitan Corporation shall give share of the taxes, rates, toll or fees collected by it to the District Municipal Corporation in such proportion as may be determined by Government.

(3) All taxes, rates, tolls and fees levied by a Council shall be notified in the prescribed manner and shall, unless otherwise directed by Government, be subject to previous publication.

(4) Where a Council levies a tax, rate, toll or fees, it shall specify the date on which such tax, rate, toll or fees shall come into force.

6. Now, so far as the reliance placed by the Municipal Corporation upon the Schedule of fees published in the Government Gazette dated 11.12.2019 is concerned, the same appears to have legal backing in the shape of Section 97 of the Sindh Local Government Act, 2013. For ready reference, the relevant provision is reproduced hereunder:

97. Model Tax Schedule.- *Government may frame Model Tax Schedules, and where such Schedules have been framed, a Council shall be guided by them in levying a tax, rate, toll or fee.*

7. Furthermore, the process for collection and recovery has also been prescribed under the law. In this regard, the relevant provision, i.e., Section 100 of the Sindh Local Government Act, 2013, is reproduced hereunder for ready reference:

100. Collection and recovery of taxes, etc..- *(1) Unless otherwise provided, all taxes, rates, tolls and fees levied under this Act shall be collected in the prescribed manner by the persons authorized for such collection:*

Provided that where any tax, rate, toll or fee levied by a Council is also levied by Government, such tax, rate, toll or fee shall be collected with Government tax, and the proceeds thereof be credited to the local fund of the Council.

(2) All arrears of taxes, rates, tolls and fees and other moneys claimable by a Council under this Act shall be recoverable as arrears of land revenue through Government agency or by the Council authorized by Government for such recovery through such employees or class of employees of the Council as may be prescribed.

8. Moreover, under the Sindh Local Government Act, 2013, **Schedule V**, titled *TAXES, RATES, TOLLS AND FEES WHICH MAY BE LEVIED BY THE KARACHI METROPOLITAN CORPORATION, CORPORATIONS, MUNICIPALITIES AND DISTRICT COUNCILS*, classifies various subjects into different parts. Part II thereof titled *TAXES, RATES, TOLLS AND FEES WHICH MAY BE LEVIED BY MUNICIPAL COMMITTEES, TOWN COMMITTEES AND CORPORATIONS EXCLUDING THE METROPOLITAN CORPORATIONS* pertains to matters relevant to the present controversy. **Entry No. 6** of the said Schedule, titled **“Advertisements, including hoardings and billboards,”** clearly confers authority upon the Municipal Corporation to regulate and levy charges in respect thereof.

9. This position is further reinforced by the statutory framework provided under **Schedule VII** of the Sindh Local Government Act, 2013, which enumerates the matters in respect of which rules may be framed. In particular, Entry No. 20 of the said Schedule is relevant; the same is reproduced as under:

20) Regulation of the assessment, collection and administration of taxes, rates, tolls and fees, and all matters relating thereto

10. Thus, under the aforesaid Entry, the relevant Rules were duly framed, namely *The Sindh Councils (Imposition, Assessment, Collection and Administration of Taxes, Rates, Tolls and Fees) Rules, 2016*. Consequently, the action of the respondent, Sukkur Municipal Corporation cannot be termed as ultra vires, arbitrary, mala fide, or beyond its jurisdiction. Rather, the impugned action is squarely covered and supported by the applicable statutory framework and lawful authority.

11. Furthermore, **Section 102** of the Sindh Local Government Act, 2013, provides a specific mechanism and procedure, constituting an adequate and efficacious alternate remedy. The said provision enables an aggrieved to approach the competent authority for

redressal, rather than directly invoking the constitutional jurisdiction of this Court under Article 199 of the Constitution of the Islamic Republic of Pakistan. For ready reference, Section 102 of the Act, 2013, is reproduced hereunder:

102. Petitions against valuation, assessment, etc..- No assessment of a tax, rate toll or fee under this Act or valuation thereof or the liability of a person to be so taxed, shall be called in question except by a petition presented to such authority in such manner and within such period as may be prescribed.

12. Besides, the law itself provides specific statutory mechanisms which constitute a complete and efficacious remedy for the resolution of disputes and redressal of grievances. The legislative intent behind the creation of such remedies is to ensure that aggrieved persons first approach the forums specifically established for that purpose. Any attempt to bypass such forums is contrary to the spirit and intent underlying Article 199(1) of the Constitution of the Islamic Republic of Pakistan, which confers jurisdiction upon the High Court only where no adequate and alternate remedy is available under the law. This principle has been consistently reiterated by the Superior Courts. In *Commissioner Inland Revenue and others v. Jahangir Khan Tareen and others* (2022 SCMR 92), it was emphasized that the constitutional jurisdiction of the High Court is not a substitute for remedies provided under statutory provisions. Similarly, in *Executive Director (P&GS), State Life, Principal Office Karachi and others v. Muhammad Nisar, Area Manager, State Life Corporation of Pakistan, Peshawar Zone* (2025 SCMR 249), it was reaffirmed that such statutory remedies constitute an appropriate and efficacious alternate remedy (*remedium juris*), which is ordinarily more convenient, beneficial, and effective.

13. For the foregoing reasons, and in view of the discussion made hereinabove, it is evident that no case is made out warranting interference by this Court in the exercise of its Constitutional

jurisdiction under Article 199 of the Constitution of the Islamic Republic of Pakistan. Accordingly, this petition, being devoid of merit and not maintainable, is hereby dismissed, along with all pending application(s).

JUDGE

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