

**ORDER SHEET**  
**THE HIGH COURT OF SINDH AT KARACHI**

CP No.D-5096 of 2021

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Date	Order with signature of Judge(s)
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1. For orders on CMA No.21009/2021.
2. For orders on office objection No.10.
3. For orders on CMA No.21010/2021.
4. For orders on CMA No.21011/2021.
5. For hearing of main case.

**25.08.2021**

Mr. Muhammad Arshad S. Pathan, advocate for the petitioner.

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1. Urgency granted.
2. Deferred.
3. Granted; subject to all just legal exceptions.

4&5. Petitioner, being an association, has assailed the notification dated 30.06.2021 issued by the Board of Revenue, Government of Sindh ("Impugned Notification"), reproduced herein below:

"No.CIS/SW/BOR/539/2021:- In exercise of the powers conferred by section 27-A of the Stamp Act, 1899 in supersession of this Department's Notifications No.CIS/SW/BOR/2019-584 dated the 28<sup>th</sup> June, 2019, No.CIS/SW/BOR/2019-596 dated the 28<sup>th</sup> June, 2019, and No.CIS/R&T-38/BOR/2021-178 dated the 10<sup>th</sup> February, 2021, the Chief Inspector of Stamps, Board of Revenue, Sindh, with the approval of the Government of Sindh (Cabinet) conveyed in its meeting held on 15<sup>th</sup> June, 2021, is pleased to adopt the Federal Board of Revenue (FBR) valuation tables of Karachi, Hyderabad and Sukkur, with effect from 1<sup>st</sup> July, 2021."

At the very onset, learned counsel for the petitioner was confronted as to the maintainability of this petition, *inter alia*, as to the *locus standi* of the association<sup>1</sup> to maintain this petition; the law to which the Impugned Notification was allegedly repugnant; and whether exercise of writ jurisdiction was merited in this ostensibly policy matter. Learned counsel remained unable to satisfy this court on the questions raised with respect to maintainability.

Learned counsel was also queried as to the whereabouts of the valuation table under challenge and in response it was submitted that the same is not with the petitioner and may be sought by this court itself from the respondents and evaluated whether it was consonant with the prevailing *relative* land values.

The exercise of powers, per Article 199 of the Constitution, was required to be undertaken upon application of an aggrieved person<sup>2</sup>. The petitioner has made no submission before us to

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<sup>1</sup> 2001 YLR 916; PLD 1964 (WP) Lahore138.

<sup>2</sup> Barring certain exceptions, i.e. writ of *quo warranto*, however, no case was made out to qualify the present petition within an exception recognized by law; 2019 SCMR 1952.

suggest that it falls within the definition of an aggrieved person<sup>3</sup>. No law has been cited before us in relation to the Impugned Notification, hence, it follows that no repugnancy of any sort has been identified.

It is also apparent that the valuation table/s impugned / assailed have not been placed on record. Seeking of such record from the respondents by the court itself is unmerited and in any event the writ jurisdiction of this court is not amenable to enter into a factual controversy to ascertain the nexus of notified land values with market values.<sup>4</sup>

In view of the reasoning and rationale herein contained, we are of the considered view that the petitioner has been unable to set forth a case for the exercise of discretionary writ jurisdiction by this Court, hence, this petition, along with pending application, is hereby dismissed *in limine*.

JUDGE

JUDGE

Khuhro/PA

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<sup>3</sup> *Raja Muhammad Nadeem vs. The State* reported as PLD 2020 Supreme Court 282; *SECP vs. East West Insurance Company* reported as 2019 SCMR 532.

<sup>4</sup> 2016 CLC 1; 2015 PLC 45; 2015 CLD 257; 2011 SCMR 1990; 2001 SCMR 574; PLD 2001 Supreme Court 415.