

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C.P. No. D-172 of 2019
C.P. No. D-7680 of 2019

Date	Order with Signature(s) of Judge(s)
	BEFORE: Justice Irfan Saadat Khan, Justice Zulfiqar Ahmad Khan, JJ

C.P. No. D-172 of 2019

For order as to maintainability.

C.P. No. D-7680 of 2019

Priority

1. For hearing of C.M.A. No. 33886/19.
2. For hearing of Misc. Application No.

31.10.2022

Mr. Ghulam Rehman Korai, Advocate for petitioner in C.P. No. D-172 of 2019.

Mr. Yousuf Ali, Advocate for petitioner in C.P. No. D-7680 of 2019.

Mr. Saifullah, Additional Advocate General for all the respondents.

Irfan Saadat Khan, J. The instant petitions have been filed challenging the orders under section 40(1)(b) of Stamp Act, 1899 passed by Chief Inspector of Stamps/Deputy Chief Inspector of Stamps, Board of Revenue Sindh, Karachi.

At the very outset, learned counsel for the petitioners was directed to satisfy the Court with regard to maintainability of these petitions on the ground that petitions have been filed by the petitioners against the impugned orders, which are assailable before the concerned Revenue Authorities.

Learned counsel for the petitioners stated that remedy against the impugned orders though is provided under the Stamp Act, however, in his opinion filing of writ petitions was a speedy remedy, therefore, they have approached this Court for redressal of their grievance.

Learned Additional Advocate General appearing on behalf of official respondents has vehemently objected the maintainability of these petitions and

stated that in respect of the grievance of the petitioners, they may avail their remedy before the revenue authorities, which since has not been exhausted by them, therefore, the instant petitions are not maintainable, therefore, the same may be dismissed.

We have heard learned counsel for the parties at considerable length and perused the record.

During the course of arguments the counsel appearing for the petitioners categorically stated that the petitioners would be satisfied and would not press these petitions, if some time may be allowed to the petitioners to file reference(s) before the concerned revenue authorities and till such time no recovery measures may be adopted by the official respondents.

Learned Additional Advocate General appearing on behalf of the official respondents on the other hand has stated that this relief could only be granted to the petitioners in case they pay out the entire undisputed amount within seven days and for the remaining balance/deficit amount and penalty they may file reference(s) alongwith application for grant of any interim relief before the competent revenue authority, which would be considered and decided in accordance with law.

We; therefore, under these facts and circumstances, dispose of these petitions by directing the petitioners to file reference/appeal alongwith application for interim relief before the revenue authorities within 15 days from the date of this order, which would be considered and decided by the concerned authority in accordance with law after providing ample opportunity of hearing to the petitioners and considering the decision given by this Court in *C.P. No. D-6520 of 2018 [M/s. Bayer Pakistan (Pvt.) Limited v. Province of Sindh and others]*, *C.P. No. D-3044 of 2022 [M/s. Kassim Textile Mills (Pvt.) Limited v.*

Province of Sindh and others] and C.P. No. D-1479 of 2020 [M/s. Gul Ahmed Textile Mills v. Province of Sindh and others], subject to the condition that the same is applicable to the case of the petitioners. The petitioners are, however, directed to pay the entire undisputed amount to the concerned authority within seven days' time. Since 15 days' time is granted to the petitioners for filing reference, till such time no coercive measure for recovery may be adopted against them.

With these directions the instant petitions, alongwith the listed application(s), stand disposed of. Office is directed to place a copy of this order in C.P. No. D-7680 of 2019.

JUDGE

JUDGE

Athar Zai