

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 3142 of 2022

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Date	Order with signature of Judge(s)
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1. For order on office objection
2. For hearing of CMA No.13990/2022
3. For hearing of main case

**02.06.2023**

Syed Masood Anwer, advocate for the petitioner  
Mr. Khalid Rajpar, advocate for respondents No.4 & 5  
Qazi Ayazuddin Qureshi, Assistant Attorney General

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The petitioner has directly assailed an order of the Commissioner Inland Revenue in the writ jurisdiction of this Court. Petitioner's counsel unequivocally *admitted* that the impugned order is appealable in the statutory hierarchy, however, such recourse has been abjured for the sake of *convenience*.

This Court cannot sanction such willful disregard of the statutory hierarchy of adjudication and even otherwise it is manifest that there exists an alternate remedy, hence, the direct invocation of writ jurisdiction is unmerited. In view hereof, this petition and pending application are dismissed.

J U D G E

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