

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

High Court Appeal No.400 of 2023

Popular Spinning Mills (Pvt.) Ltd.
Versus
Federation of Pakistan & others

Date	Order with signature of Judge
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1. For orders on CMA 5066/23
2. For orders on office objection a/w reply as at "A"
3. For orders on CMA 5067/23
4. For hearing of main case.
5. For orders on CMA 5068/23

Dated: 15.11.2023

Dr. Shahab Imam, advocate for appellant.

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We have heard learned counsel and perused the material available on record.

A notice under the provisions of SRO 565(I)/2014 dated 05.06.2006 was issued on 17.12.2014, which was impugned and challenged in Suit No.60 of 2015. While the suit was pending for some time, the applications pending therein were taken up and learned Single Judge and found that in fact it was a show-cause notice and the accusations raised thereunder could have been redressed before the forum provided under the law and in consequence thereof plaint was rejected under order VII rule 11(d) CPC via impugned order dated 02.10.2023.

Learned counsel submits that the judgment of Hon'ble Supreme Court in the case of Jehangir Khan Tarin¹ pertains to a show-cause notice and here it is not a show-cause notice. Per learned counsel this notice is in complete violation of subject SRO referred above. We are of the view that in the case of Jehangir Khan Tarin (Supra) the conclusion drawn was

¹ 2022 SCMR 92 (Commissioner Inland Revenue v. Jehangir Khan Tarin)

that even if there was a jurisdictional error, as could be seen, the same could well be taken up before the forum issuing such show-cause notice or a simple notice for an inquiry. This alone does not confer jurisdiction to this Court in any form. The grievance of the appellant could well be redressed by a mechanism provided under the law by responding to the notice/show-cause notice and under such hierarchy, the litigation may commence accordingly.

In view of above, we do not find any reason to interfere in the order impugned herein. Instant High Court Appeal as such is dismissed along with listed applications.

Judge

Judge