

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Suit 539 of 2022

Date

Order with signature of Judge(s)

1. For hearing of CMA No.5913/2022.

06.09.2023

Ms. Adeela Ansari, advocate for the plaintiff.

This suit primarily challenges a show cause notice issued by the FBR and seeks for same to be set aside. The honorable Supreme Court has expounded in the Judgment reported as *2022 SCMR 92 (Commissioner Inland Revenue v. Jahangir Khan Tareen)* that such matters ought to be agitated / adjudicated in the statutory hierarchy and such recourse ought not to be abjured. The edict of the Supreme Court is binding law for this Court.

Admittedly, the impugned notice provided a forum and opportunity for adjudication of any grievance of the plaintiff. Any order passed in pursuance thereof was also appealable. Default by the plaintiff in seeking recourse before the statutory hierarchy could not be demonstrated to denude the statutory forum of its jurisdiction; or confer the same upon this court. Even otherwise, the plaintiff's learned counsel remained unable to demonstrate as to how this Court could assume jurisdiction in this matter in view of the Judgment reported as *2022 SCMR 92 (Commissioner Inland Revenue v. Jahangir Khan Tareen)*, as approved by the Supreme Court recently in Judgment dated 15.09.2022 rendered in *DCIR vs. Digicom Trading (CA 2019 of 2016)*. In view of the foregoing, the pending application herein is hereby dismissed and the plaint herein is hereby rejected per Order VII rule 11(d) CPC.

JUDGE