

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Suit 1476 of 2021

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Date	Order with signature of Judge(s)
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1. For hearing of CMA No.10754/2023.

**07.09.2023**

Mr. Muhammad Naqash, advocate for the plaintiff.  
Syed Ahsan Ali Shah, advocate for the defendant 3.

The plaintiff has essentially challenged notices, both dated 14.06.2021, issued under section 122(9) and 111(1) of the Income Tax Ordinance, 2001. Instead of responding to the notices before the forum designated, the plaintiff filed the present suit instead. At the very onset, plaintiff's counsel was confronted with the maintainability hereof in view of the judgment of a Division bench of this Court reported as *PLD 2019 Sindh 516 (Dr. Seema Irfan vs. Pakistan)* and the judgment of the august Supreme Court reported as *2022 SCMR 92 (Commissioner Inland Revenue vs. Jahangir Khan Tareen)*. Learned counsel had no cogent response. It hardly merits reiteration that the edicts are binding law for this Court.

Admittedly, the 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)*. Similar views were taken by learned Single judges in order dated 27.09.2022 rendered in Suit 855 of 2015 and the judgment reported as 2022 PTD 1742 (PPL vs. Pakistan). 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

