

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

Suit No. 753 of 2015

Date: Order with signature of the Judge

1. For hearing of CMA No.18387/2015
2. For hearing of CMA No.7141/2015
3. For hearing of CMA No.16494/2022
4. For examination of parties / settlement of issues

13.09.2023

Mr. Tasawar Ali Hashmi, advocate for the plaintiff

Barrister Umaima Khan, advocate for defendant No.2 & 3 along with Mr. Javed Ali Sangi advocate

Mr. Shahryar Qazi, Additional Advocate General

The present suit primarily assails a show cause notice issued by the revenue authority in presumable discharge of its statutory duty. 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 articulated 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 applications at serial numbers 2 and 3 are dismissed and the application at serial number 1 is allowed, for the rationale delineated supra, hence, the plaint is rejected per Order VII rule 11(d) CPC.

J U D G E