

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

Suit 721 of 2012

Date: Order with signature of the Judge

For final arguments

26.09.2024

Khawaja Shamsul Islam, advocate for the plaintiff
Mr. Javed Ali Sangi, advocate for defendant

The present suit, filed in 2012, essentially impugns a show cause notice dated 07.06.2012, issued by the Sindh Revenue Board, available at page 93. Paragraph 34 of the memorandum of plaint demonstrates that essentially it is this show cause notice that gave rise to the cause of action. *Ad interim* orders were obtained in 2012, effectively bringing the proceedings before the SRB to naught, and the matter remains pending more than twelve years hence.

In view of settled law pertaining to adjudication of show cause notices, learned counsel was requested to satisfy as to the tenability hereof. Respectfully, he remained unable to do so.

Admittedly, the notice provided a forum and opportunity for adjudication of any grievance of the plaintiff. Any order passed in pursuance thereof was subject to recourse. 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. In *pari materia* circumstances a Division bench of this Court maintained in *Dr. Seema Irfan*¹ that a mere notice seeking information is not necessarily adversarial and would not *ipso facto* give rise to an actionable cause². Similar findings were recorded by the august Supreme Court in the judgment in *Jahangir Khan Tareen*³, approved 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 and in *mutatis mutandis* application of the authority cited supra, the plaint is hereby rejected per Order VII rule 11 CPC.

Judge

Amjad

¹ Per Muhammad Ali Mazhar J in *Dr. Seema Irfan vs. Federation of Pakistan* reported as *PLD 2019 Sindh 516*.

² Reference is also made to 2018 PTD 2208; 2015 PTD 2572; and 2009 PTD 20.

³ Per Muhammad Ali Mazhar J in *Commissioner Inland Revenue vs. Jahangir Khan Tareen* reported as 2022 SCMR 92.