

**Order Sheet**  
**IN THE HIGH COURT OF SINDH,**  
**BENCH AT SUKKUR**

Const. Petition No.D- 962 of 2023

Date of hearing	Order with signature of Judge.
-----------------	--------------------------------

**Hearing of Case**

- 1.For orders on office objections.
- 2.For orders on CMA 4057/23
- 3.For order son CMA 4058/23
- 4.For hearing of main case

**20-12-2023**

Mr. Qurban Ali Malano, Advocate for petitioner.  
Mr. Zulfiqar Ali Naich, Assistant A.G Sindh.

\*\*\*\*\*

On 15.11.2023, learned AAG while filing a copy of notification dated 13<sup>th</sup> October, 1992, issued by the Registrar of this Court at Karachi stated that since the petition pertains to fiscal matter, recovery of taxes etc. has to be transmitted to the principal seat at Karachi for hearing in view of above notification, which was not objected by learned counsel for the petitioner. However, both parties were put on a notice to satisfy the Court on such issue.

We have seen the notification and state that the issue in hand does not come within subject matter of the said notification, which will be relevant and come into effect when interpretation of some fiscal matters etc. is required. Here, the petitioner has simply impugned a notice dated 04.05.2023, issued by Mines & Mineral Development Department to him in respect of payment of some dues on account of award of royalty collection rights on surface minerals in district Khairpur areas for the financial year 2022-23 in his favour.

On the very first date, when this petition was filed on 07.06.2023, while dismissing stay application (CMA 4058 of 2023) a clear cut observation was given by this Court that this was a case of a contract awarded to petitioner for collection of royalty on surface minerals, which admittedly does not require interpretation of fiscal matter and therefore does not come within the subject matter of

aforesaid notification in stricto sensu as noted above. Hence, request of learned AAG is declined. The case may be posted after winter vacation for hearing on merits as well as maintainability recorded in order dated 07.06.2023.

**JUDGE**

**JUDGE**

Ahmad