

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

Const. Petition No.D- **853** of 2020  
Const. Petition No.D- **909** of 2020

Date of hearing	Order with signature of Judge.
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Present  
Mr. Justice Muhammad Iqbal Kalhoro  
Mr. Justice Arbab Ali Hakro

Mr. Sarfraz A. Akhund, Advocate for petitioners.  
Mr. Shahnawaz Shar, Advocate for respondent No.2.  
M/s Karim Bux Janwari, Assistant Attorney General and Zulfiqar Ali Naich, Assistant Advocate General.

Date of Hearing & Order: **14-03-2024**

**ORDER**

**MUHAMMAD IQBAL KALHORO J.-** Petitioners claiming to be regular employees of FBR office at Sukkur having been working as LDC, Driver, Naib Qasid, Spoy, Chowkidar etc. appointed through advertisements published in different newspapers, have filed these petitions against impugned letters dated 22.06.2020 and 05.08.2020, written by Additional Director Internal Audit (Inland Revenue), Hyderabad Range Hyderabad to the District Accounts Officer, Sukkur requesting to stop salaries of the petitioners on the ground that record with regard to their appointment is not available with the Directorate.

2. After notice, respondent No.2/Chief Commissioner, Regional Tax Office, Hyderabad has filed comments stating mainly that the petitioners through fake appointment orders purportedly issued by the Regional Tax Office, Hyderabad had reported for duty at Directorate of Internal Audit at Sukkur instead of Hyderabad, which has completely a separate and distinct field formation of Federal Board of Revenue and has nothing to do with the recruitment process carried out at Regional Tax Office, Hyderabad. It is claimed that the petitioners in connivance with some unscrupulous elements of Internal Audit Sukkur had managed to get themselves enrolled as employees at Sukkur on the basis of fake appointment orders.

3. It is perhaps tone and tenor of these comments, learned counsel for the petitioners, without making arguments on merit, at the very outset, by referring to the judgment dated 11.11.2021, passed by a Divisional Bench of this Court comprising one of us (Muhammad Iqbal Kalhoro J.) while deciding C.Ps.No.D-3131 of 2018 etc. against same background and issue, had directed the Chairman, FBR, Hyderabad to constitute a committee headed by him to conduct an enquiry into the alleged fraud/forgery in the appointment and decide the matter after providing a proper opportunity to the parties, has requested that these petitions may be disposed of in the same manner by referring the case of the petitioners to the said committee for a scrutiny. However, his request has been opposed by learned counsel for respondent No.2 on the ground that an enquiry bearing No.04 of 2022 in this matter has already been conducted by FIA, Crime Circle Hyderabad that has culminated into registration of an FIR against the petitioners and others bearing crime No.09 of 2023 at P.S, FIA, Crime Circle Hyderabad. A copy of which, he has placed on record through statement filed today along with other record.

4. After such record having been brought to the notice of this Court, these petitions for the relief sought or the request made are not maintainable apparently. The issue of appointment of the petitioners in Sukkur region in terms of advertisement, which does not even envisage mention of such region, is a subject matter of FIR and sub judice before the relevant Court in criminal proceedings. Further, into such scam, already an enquiry by FIA has been conducted, which *prima facie* has found the petitioners guilty of the offence of fraud. We therefore find no merit in these petitions or in the request made at bar for further enquiry into the case of petitioners by a committee and accordingly **dismiss** them along with pending application(s).

***Office to place a signed copy of this order in captioned connected matter.***

**JUDGE**

**JUDGE**