

IN THE HIGH COURT OF SINDH AT KARACHI

CP D 7677 of 2019	:	EFU Life Assurance Limited & Others vs. The Province of Sindh & Others
CP D 1347 of 2021	:	Insurance Association of Pakistan & Others vs. The Province of Sindh & Others
CP D 2086 of 2021	:	New Hampshire Insurance Company vs. The Province of Sindh & Others
CP D 709 of 2021	:	Adamjee Insurance Co. Ltd. vs. The Province of Sindh & Others
CP D 804 of 2022	:	Insurance Association of Pakistan & Others vs. The Province of Sindh & Others
CP D 1166 of 2022	:	Adamjee Insurance Company Ltd. & Others vs. The Province of Sindh & Others
CP D 1300 of 2022	:	TPL Insurance Limited vs. The Province of Sindh & Others
CP D 2267 of 2022	:	Askari General Insurance Co. Ltd. vs. The Province of Sindh & Others
CP D 4715 of 2022	:	Jubilee Life Insurance Co. Ltd. vs. The Province of Sindh & Others
CP D 805 of 2022	:	Chubb Insurance Pakistan Limited vs. The Province of Sindh & Others
CP D 1520 of 2023	:	Chubb Insurance Pakistan Limited vs. The Province of Sindh & Others
CP D 1521 of 2023	:	Chubb Insurance Pakistan Limited vs. The Province of Sindh & Others
CP D 1522 of 2023	:	Premier Insurance Limited vs. The Province of Sindh & Others
CP D 1539 of 2023	:	Chubb Insurance Pakistan Limited vs. The Province of Sindh & Others
CP D 522 of 2024	:	The United Insurance Company of Pakistan Limited vs. The Province of Sindh & Others
For the Petitioners	:	Mr. Raashid Anwer, Advocate Mr. Ovais Ali Shah, Advocate Mr. Ghulam Ali, Advocate Mr. Shahbakht Pirzada, Advocate
For the Respondent/s	:	Mr. Shamshad Ahmad Narejo, Advocate Mr. Fahad Hussain Arijo, Advocate Mr. Naveed-ul-Haq, Advocate Mr. Muhammad Kamran Khan, Assistant Advocate General Sindh
Date/s of hearing	:	14.01.2025
Date of announcement	:	14.01.2025

ORDER

Agha Faisal, J. Per learned counsel, the representative facts herein are that the petitioners have assailed respective show cause / notices issued by the Sindh Revenue Board. The overarching plea is that the impugned notices are unwarranted.

The notices were issued in 2019 (and subsequently as denoted from the respective petitions); *ad interim* orders were obtained in 2019 (and subsequently), halting the entire process and restraining the impugned notices from being concluded.

Prima facie the impugned notices provide an opportunity and forum to the petitioners to state their case, however, the petitioners have unjustifiably elected to abjure the opportunity / forum provided and approach this Court directly. No case has been set out as to why the any reservation with regard to the impugned notices could not have been taken before the issuing authority. Default by the petitioners 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. Therefore, no case could be articulated for direct recourse to writ jurisdiction in the presence of adequate remedy having been provided under the law.¹

A Division Bench of this Court had sieved a myriad of commonwealth authority, in *Dr. Seema Irfan*², and maintained that that a show-cause notice may not be justiciable in writ jurisdiction; unless it is manifest *inter alia* that the same suffers from want of jurisdiction; amounts to an abuse of process; and / or is *mala fide*, unjust and / or prejudicial towards the recipient. The Supreme Court also had occasion to consider this question in *Jahangir Khan Tareen*³, approved in Judgment dated 15.09.2022 rendered in *DCIR vs. Digicom Trading (CA 2019 of 2016)*, and while maintaining the ratio as aforesaid deprecated the tendency to shun the dispute resolution mechanism provided by statute. The aforementioned ratio is squarely applicable to the present facts and circumstances. It is pertinent to observe that no case of abuse of process and / or want of jurisdiction is manifest before us. Furthermore, no case has been articulated before us to consider the impugned notices to be *mala fide*, unjust and / or prejudicial towards the petitioners.

In summation, no case has been set forth before us to merit the invocation of the discretionary⁴ writ jurisdiction of this Court; therefore, these petitions are hereby dismissed.

The petitioners remain at liberty to place their case, including without limitation the grounds taken herein, before the forum denoted vide the impugned notices. The respondent department is expected to conduct the proceedings, envisaged vide the impugned notices, expeditiously and after providing an opportunity of hearing to the petitioners conclude the same vide reasoned speaking order/s. The petitioners shall remain at liberty to assail the findings, if aggrieved, before the forum of appropriate jurisdiction.

The office is instructed to place a copy hereof in the connected files.

Judge

Judge

¹ Reliance is placed upon PLD 2016 Sindh 168.

² Per Muhammad Ali Mazhar J. in *Dr. Seema Irfan & Others vs. Federation of Pakistan & Others* reported as PLD 2019 Sindh 516; *Deputy Commissioner Income Tax / Wealth Tax Faisalabad vs. Punjab Beverage Company (Private) Limited* reported as 2007 PTD 1347.

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

⁴ Per Ijaz Ul Ahsan J. in *Syed Iqbal Hussain Shah Gillani vs. PBC & Others* reported as 2021 SCMR 425; *Muhammad Fiaz Khan vs. Ajmer Khan & Another* reported as 2010 SCMR 105.