

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 4967 of 2024  
CP D 4968 of 2024

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DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on Misc. No.28313/2024
2. For orders as to maintainability of petition

**20.12.2024**

Mr. Muhammad Arif Khan, advocate for the petitioner

Mr. Azad Hussain advocate holds brief for Mr. Khalid Rajpar, advocate for respondent

Ms. Alizeh Bashir, Assistant Attorney General

Per learned counsel these petitions assails show cause notices and law deprecates the same as seen from the judgment in the case of *Commissioner Inland Revenue v. Jahangir Khan Tareen* reported as 2022 SCMR 92, as approved by the Supreme Court subsequently in Judgment dated 15.09.2022 rendered in *DCIR vs. Digicom Trading (CA 2019 of 2016)*. In mutatis mutandis application of the ratio enunciated as aforesaid, these petitions are dismissed. Office is instructed to place copy of this order in connected matter.

Judge

Judge