ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI

CP D 1515 of 2023

	Date	Order with signature of Judge(s)
1. For or	ders on CMA	No.7533/2023

- 2. For orders on CMA No.7534/2023
- 3. For orders on CMA No.7535/2023
- 4. For hearing of main case.

21.03.2023

Mr. Muhammed Saad Shafiq Siddiqui, advocate for the petitioner

1. Urgency granted.

2. Exemption granted subject to all just exceptions.

3&4. The petitioner is aggrieved of an assessment order dated 18.02.2023 and has assailed the same directly in the writ jurisdiction of this Court. Upon query, learned counsel admitted that the impugned order is subject to appeal in the statutory hierarchy, however, argued that the same was not an efficacious remedy. We find ourselves unable to concur with the said proposition as no case has been set forth before us to sanction the petitioner's avoidance of the dispute resolution forum provided thereto expressly by law. While the petitioner remains at liberty to seek any remedy available thereto per law, no case is made out to invoke the writ jurisdiction of this Court. Therefore, this petition, and listed application, is hereby dismissed in *limine*.

UDGE