

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 6813 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on office objections
2. For hearing of CMA No.29043/2020
3. For hearing of main case

04.03.2025

Mr. Faiz Ahmed, advocate for the petitioner
Mr. Irfan Mir Halepota, advocate for respondent
Mr. Kashif Nazir, Assistant Attorney General

The petitioner, a microfinance bank stated to be incorporated in Pakistan, had applied for exemption from deduction of withholding tax. The plea was denied and a review there against was also rejected by the Chief Commissioner. Learned counsel states that since there is no further avenue of appeal provided per statute, hence, this petition.

It is settled law that the ambit of a writ petition is not that of a forum of appeal, nor does it automatically become such a forum in instances where no further appeal is provided¹, and is restricted *inter alia* to appreciate whether any manifest illegality is apparent from the order impugned. It is also trite law² that where the fora of subordinate jurisdiction had exercised its discretion in one way and that discretion had been judicially exercised on sound principles the supervisory forum would not interfere with that discretion, unless same was contrary to law or usage having the force of law. The impugned orders appear to be well-reasoned and the learned counsel has been unable to demonstrate any manifest infirmity therein or that they could not have been rested upon the rationale relied upon.

Article 199 of the Constitution contemplates the discretionary³ writ jurisdiction of this Court and the said discretion may be exercised in the absence of an adequate remedy. In the present matter *admittedly* there existed an adequate remedy, however, the same was duly availed / exhausted and no case has been set forth before us for *de novo* agitation of the matter.

In view hereof, we are constrained to observe that no case has been set forth for the invocation of the discretionary writ jurisdiction of this Court, hence, this petition is hereby dismissed.

Judge

Judge

¹ Per *Ijaz ul Ahsan J* in *Gul Taiz Khan Marwat vs. Registrar Peshawar High Court* reported as *PLD 2021 Supreme Court 391*.

² Per *Faqir Muhammad Khokhar J.* in *Naheed Nusrat Hashmi vs. Secretary Education (Elementary) Punjab* reported as *PLD 2006 Supreme Court 1124*; *Naseer Ahmed Siddiqui vs. Aftab Alam* reported as *PLD 2013 Supreme Court 323*.

³ 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*.