ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

C.P.No.D-425 of 2020

DATE ORDER WITH SIGNATURE(S) OF JUDGE(S)

1.For hearing of CMA No.1806/2020
2.For hearing of main case.

04.03.2025

Mr.Jam Zeeshan, Advocate for the Petitioner.
Mr.Kashif Nazeer, Assistant Attorney General.
Dr.Huma Sodher Advocate for Respondent (F.B.R)

This petition assails show cause notice/s directly in the writ jurisdiction of this Court. The impugned notice/s provide/s an opportunity and forum to the petitioner to state its case, however, the petitioner has 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 notice/s could not have been taken before the issuing authority. Default by the petitioner 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]

The Supreme Court also consistently deprecated the tendency to shun the dispute resolution mechanism provided by statute and seek direct recourse to the High Court; as seen in *Jahangir Khan Tareen*[2], approved in Judgment dated 15.09.2022 rendered in *DCIR vs. Digicom Trading (CA 2019 of 2016)* The aforementioned ratio is squarely applicable to the present facts and circumstances.

In summation, no case has been set forth before us to merit the invocation of the discretionary[3] writ jurisdiction of this Court; therefore, this petition is hereby dismissed.

Judge

Judge

nasir

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[1] Reliance is placed upon PLD 2016 Sindh 168.
[2] Per *Muhammad Ali Mazhar J.* in *CIR vs. Jahangir Khan Tareen* reported as *2022 SCMR 92*.
[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*.