

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 2146 of 2023

Date	Order with signature of Judge(s)
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1. For orders on CMA No.2448/2024.
2. For hearing of CMA No.11205/2023.
3. For hearing of CMA No.10371/2023.
4. For hearing of main case.

06.02.2025

Mr. Muhammad Zaheer, advocate for the petitioner.
Barrister Dr. Huma Sodher, advocate for the respondent.
Mr. Aizaz Ahmed, advocate for the respondent.
Ms. Alizeh Bashir, Assistant Attorney General.

This petition impugnes show cause notice issued per sections 138 and 140 of the Income Tax Ordinance, 2001. 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*¹, approved in Judgment dated 15.09.2022 rendered in *DCIR vs. Digicom Trading (CA 2019 of 2016)*. Counsel further it is stated that the controversy is pending in reference jurisdiction, hence, concurrent recourse is unjustified. Petition is found to be misconceived, hence, dismissed.

Judge

Judge

Khuhro/PA

¹ Per Muhammad Ali Mazhar J. in *CIR vs. Jahangir Khan Tareen* reported as 2022 SCMR 92.