ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI

Constitutional Petition No. D – 4233 of 2026
(Mst. Hina Begum versus Province of Sindh & others)

DATE	**ORDER WITH SIGNATURE OF JUDGES**

Mr. Justice Adnan-ul-Karim Memon
Mr. Justice Muhammad Jaffer Raza

Date of hearing & orders: 08.9.2026

Mr. Salman Mirza, Advocate for the Petitioner.
Mr. Imtiaz Ali Shah, Advocate for Respondent No.8.
Mirza Sarfaraz Ahmed, Advocate for Respondent No.9.
Mr. Abdul Jalil A. Zubedi, A.A.G. a/w
Aijaz Ahmed Qureshi, Deputy Chief Inspector, BOR, Respondent No.3,
Muhammad Aslam, Deputy Chief Inspector, Respondent No. 5, and
Furqan Khanani, Assistant Chief Inspector, Respondent No.6.

ORDER

Adnan-ul-Karim Memon, J. Petitioner Hina Begum has filed this Constitutional Petition under Article 199 of the Constitution of the Islamic Republic of Pakistan, 1973, seeking the following reliefs:

a. *Declare that the Impugned Order dated 12.05.2026 passed by Respondent No.3 in Appeal No.02 of 2026 is without lawful authority, coram non judice, and of no legal effect and consequently, the Inspection Report bearing Ref. No. CIS/SW/BOR/2026/576 dated 11.02.2026 issued by Respondent No.6, and the Order No. CIS/SW/BOR/2026-1110 dated 09.04.2026 issued by Respondent No.4 are without lawful authority, coram non judice, and have no legal effect;*

b. *Set aside the Impugned Order dated 12.05.2026 passed by Respondent No.3 and consequently the Inspection Report bearing Ref. No. CIS/SW/BOR/2026/576 dated 11.02.2026 issued by Respondent No.6, the Order No. CIS/SW/BOR/2026-1110 dated 09.04.2026 issued by Respondent No.4;*

c. *Declare that Respondent No. 4 had no lawful authority or jurisdiction to review, recall, rescind or withdraw the abeyance order dated 27.02.2026;*

d. *Restrain the Respondents, their subordinates, agents and any person acting under their authority from taking any action or proceeding on the basis of the Inspection Report dated 11.02.2026 or from interfering in matters relating to the Impugned Agreement dated 19.09.2018 which are already sub judice before the learned VIII Senior Civil Judge, Karachi East in Civil Suit No.88 of 2026;*

e. *Pending final decision of the instant Petition, suspend the operation of the Impugned Order dated 12.05.2026 passed by Respondent No.3 and consequently the Inspection Report bearing Ref. No. CIS/SW/BOR/2026/576 dated 11.02.2026 issued by Respondent No.6, the Order No. CIS/SW/BOR/2026-1110 dated 09.04.2026 issued by Respondent No.4.*

2. The Petitioner, has filed the instant Constitutional Petition under Article 199 of the Constitution, challenging the legality of the Inspection Report dated 11.02.2026 issued by Respondent No.6, the subsequent order dated 09.04.2026 whereby the earlier abeyance order was withdrawn and the Inspection Report revived, and the appellate order dated 12.05.2026 passed by Respondent No.3 dismissing her appeal as not maintainable.

3. The Petitioner's case is that she had already instituted Civil Suit No.88 of 2026 before the learned VIIIth Senior Civil Judge, Karachi East, challenging the authenticity, legality and enforceability of an agreement dated 19.09.2018, alleging that it was forged, fabricated and fraudulent. During the pendency of the suit, Respondent No.7, Superintendent of Stamps, in his written statement informed the Trial Court that the alleged stamp vendor was not registered in 2018 and that the stamp-paper serial number appearing on the disputed agreement had never been issued and remained in official custody. It is averred that despite the matter being sub judice, Respondent No.6, in collusion with a private respondent/defendant, initiated parallel proceedings on the basis of a complaint lodged by a person having no legal or proprietary connection with the disputed agreement or property and issued the Inspection Report dated 11.02.2026. The Petitioner averred that Respondent No.6 had no jurisdiction under the Stamp Act, 1899 to determine questions concerning the authenticity, execution or validity of an agreement already pending before the Civil Court. The Inspection Report was thereafter relied upon by the private respondent/defendant in the civil proceedings to portray the disputed agreement as officially verified. The Petitioner challenged the report before the concerned authorities, whereupon Respondent No.5, through order dated 27.02.2026, kept the Inspection Report in abeyance. Thereafter, Respondent No.3, while considering the matter, observed on 09.04.2026 that there were no justifiable grounds to interfere, particularly as the controversy was already pending before the Trial Court. However, on the same date, Respondent No.4 withdrew the abeyance order and revived the Inspection Report without issuing notice to the Petitioner or affording her an opportunity of hearing. Aggrieved, the Petitioner preferred Appeal No.02 of 2026 under Section 56 of the Stamp Act, 1899. Respondent No.3 dismissed the appeal on 12.05.2026 as not maintainable, observing that the order of Respondent No.4 had been passed under the General Clauses Act, 1897.

4. According to the Petitioner's counsel, Respondent No.3 failed to determine the fundamental question whether Respondent No.4 possessed any statutory power to review, recall, rescind or withdraw the abeyance order. He maintains that Section 21 of the General Clauses Act cannot create a substantive power of review where none exists under the parent statute. He further contends that Respondent No.4 had become functus officio after passing the abeyance order and could not subsequently review or rescind it in the absence of express statutory authority. He also alleges that the inspection proceedings were conducted without notice or hearing, in violation of the principles of natural justice and Articles 4 and 10-A of the Constitution. It is further asserted that the Respondents, particularly Respondent Nos.4 and 6, acted arbitrarily, mala fide and beyond their lawful jurisdiction, and that their actions amounted to interference with matters

exclusively pending determination before the Civil Court. The Petitioner therefore seeks setting aside of the orders dated 12.05.2026 and 09.04.2026 as well as the Inspection Report dated 11.02.2026, and a declaration that Respondent No.4 had no lawful authority to withdraw the abeyance order in sub judice matter before the learned Civil Court.

5. The learned counsel for the Respondents in unequivocal terms contend that the Constitutional Petition is not maintainable, being based on misconceived, false and unsubstantiated allegations. They submit that the proceedings under the Stamp Act, 1899 were lawfully initiated pursuant to a complaint regarding forged stamp papers, followed by an inspection and assessment of deficient stamp duty under Sections 29, 40 and 73, which amount, along with penalty, was duly paid by Respondent No.8 on 17.02.2026. It is urged that the Inspection Report and subsequent proceedings were fiscal and fact-finding in nature and neither determined nor authenticated the title, execution, genuineness or contents of the Agreement dated 19.09.2018, all of which are matters pending before the competent Civil Court in Civil Suit No.88 of 2026. They submit that they had no knowledge of the pending civil proceedings when the inspection was conducted. They further submit that there was no statutory power to keep the completed stamp proceedings in abeyance, and the petitioner's appeal under Section 56 was rightly dismissed as not maintainable. It is asserted that the petitioner has failed to establish any infringement of her legal rights, prima facie case, balance of convenience or irreparable loss, while her allegations remain unsupported by evidence. Accordingly, the respondents pray for dismissal of the Constitutional Petition based on the analogy that the matter on the subject issue is pending before the learned Civil Court having jurisdiction.

6. After arguing the matter at some length the parties present in court reached at consensus with the understanding that the matter may be remitted to the learned Civil Court having jurisdiction to determine and decide all issues, including the orders passed by the official respondents, subject to law and without prejudice to the parties' rights. The request seems to be reasonable.

7. The controversy principally concerns the disputed Agreement dated 19.09.2018, its genuineness, execution, legal effect and consequences, which are already directly in issue before the learned VIIIth Senior Civil Judge, Karachi East, in Civil Suit No.88 of 2026. The Inspection Report dated 11.02.2026, order dated 09.04.2026 and appellate order dated 12.05.2026 have been challenged mainly on the ground that the stamp authorities exceeded their jurisdiction and that the proceedings may prejudice the pending civil dispute.

8. The rival contentions regarding the powers of the stamp authorities under the Stamp Act, 1899, applicability of Section 21 of the General Clauses Act, 1897, competence to recall the earlier order, and allegations of mala fide, collusion, want of notice and violation of natural justice involve disputed factual and legal questions requiring examination of the complete record and are appropriately left to the competent Civil Court where the matter is subjudice. The stamp proceedings, as asserted by the Respondents, relate only to assessment and recovery of deficient stamp duty and penalty and do not determine the genuineness, execution or enforceability of the Agreement. The learned Trial Court is competent to determine the evidentiary or legal effect, if any, of the Inspection Report and impugned orders.

9. Since constitutional jurisdiction is discretionary and parallel adjudication of the same controversy is ordinarily to be avoided, the availability of an adequate remedy before the learned Civil Court weighs against continuation of the present proceedings. The parties have also agreed that their respective claims, objections and counterclaims may be adjudicated by the learned Trial Court, which may consider all issues, including maintainability of the suit proceedings, amendment of pleadings due to subsequent developments and interim or consequential relief, strictly in accordance with law.

10. Accordingly, without expressing any opinion on the merits, validity or otherwise of the Agreement, Inspection Report or impugned orders, and leaving all questions including statutory competence, mala fide, collusion, fraud, forgery and natural justice open to be decided by the learned Civil Court having jurisdiction.

11. Without touching the merits of the case, this Constitutional Petition and pending applications are disposed of in the aforesaid terms. The learned Trial Court shall decide the matter independently and uninfluenced by any tentative observation made herein, after due opportunity to all concerned parties.

JUDGE

JUDGE

Nadeem Qureshi PA