

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 2355 of 2021

Date	Order with signature of Judge(s)
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1. For orders on CMA No.1850/2025.
2. For orders on office objection.
3. For hearing of CMA No.10147/2021.
4. For hearing of main case.

28.01.2025

Mr. Muhammad Aleem, advocate for the petitioner.
Mr. Muhammad Khan, advocate holding brief for Mr. Shahid Ali Qureshi, advocate for the respondent.
Ms. Alizeh Bashir, Assistant Attorney General.

1. Granted. 2to4. The petitioner has impugned a notice / summons, dated 25.02.2021, to give evidence under section 37 of Sales Tax Act 1990. Instead of responding to the notice, the petitioner impugned the notice via direct recourse to writ jurisdiction and the matter remains pending ever since.

Learned counsel remained unable to demonstrate the existence of any jurisdictional defect, *mala fide* etc. justifying recourse to writ jurisdiction.

Despite repeated query, learned counsel remained unable to identify any infirmity in the impugned notice meriting direct recourse to writ jurisdiction. 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 instrument impugned. It is 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 notice appears to be reasoned and the learned counsel has been unable to demonstrate any manifest infirmity therein or that it could not have been rested upon the rationale relied upon.

Therefore, this petition is found to be misconceived, hence, hereby dismissed along with listed application.

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*.