

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 6140 of 2024
CP D 2045 of 2025
CP D 2046 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For orders on office objection.
2. For hearing of CMA No.27222/2025.
3. For hearing of main case.

14.10.2025

Mr. Ahmed Masood, advocate for the petitioners.
Mr. Ghulam Asghar Pathan, advocate for the respondent.
Rana Sakhawat Ali, advocate for the respondent.
Ms. Zarah Sehr Vayani, Assistant Attorney General.
Mr. Zahid Masood, Chief Commissioner, CTO, Karachi.
Mr. Muhammad Junaid, Deputy Director, I&I.
Mr. Tariq Nadeem Durrani, Senior Auditor, I&I.

The controversy herein is with respect to prosecution having been initiated / perpetuated despite adjudication having ruled in favor of the petitioners / assesses. Such conduct was articulated to be *prima facie* in abject violation of the edict of the Supreme Court in *Taj International*.

On the last date, following order was passed:

“29.09.2025

Mr. Ahmed Masood, advocate for the petitioner
Rana Sakhawat Ali, advocate for respondent
Mr. Najeebullah advocate holds brief for Mr. Ghulam
Asghar Pathan, advocate for respondent
Mr. Naeem Akhtar Talpur, Additional Advocate General
Sindh
Mr. Muhammad Akbar Khan, Assistant Attorney General
Mr. Zahid Masood, Chief Commissioner, CTO Karachi
Mr. Rizwan Memon, Commissioner CTO, Karachi
Ms. Sehrish Jawaid Mirza, Deputy Commissioner, CTO
Karachi

The representative facts in these petitions are that FIR was lodged during pendency of adjudication/appellate proceedings in the subsistence of interim orders having been rendered by the learned Tribunal. The representative facts of CP D 2046 of 2025, are that adjudication was under way and interim order dated 21.03.2025, was in operation, however, the FIR was lodged on 14.05.2025. Learned counsel for the petitioner pleads that the same is *prima facie* violation of the Supreme Court judgment passed in the case of *Taj International*. Learned counsel further states that the action of the concerned officer of the revenue amounts to willfully disregarding the judgment of the superior courts including that the Supreme Court. Brief is being held on behalf of counsel for respondent No.3 and the learned counsel for respondent No.4 is contesting the observation recorded supra.

Prior to consideration of appropriate proceedings in such regard, it is considered expedient to provide an opportunity of hearing to the relevant persons. Let notice be issued to the Chief Commissioner Inland Revenue RTO Zone-IV, CTO Karachi and

Deputy Commissioner, Directorate of Intelligence and Investigation Inland Revenue, Civil Line Hyderabad, to be present in court on 14.10.2025. Interim order passed earlier to continue till the next date. Office is instructed to place copy of this order in connected matters.”

Today it is intimated that Muhammad Junaid, Deputy Director is the officer concerned with the present issue and the remaining officers present have no nexus herewith. Therefore, the presence of Mr. Zahid Masood, Chief Commissioner, CTO, Karachi and Mr. Tariq Nadeem Durrani, Senior Auditor, Directorate of I&I, Hyderabad, is appreciated and dispensed with.

Upon query as to how prosecution was launched in violation of judgment of Supreme Court edict in *Taj International*, the officer remains unable to assist. He is further queried as to why since adjudication has been concluded in favor of the petitioners, does the prosecution still subsist; and his response is that the department is not satisfied with the conclusion reached and intends to assail the same.

Prima facie it appears that such conduct offends the judgment of the Supreme Court in *Taj International*; and despite opportunity having been provided to mitigate the same, as denoted vide order dated 29.09.2025, the conduct remains the same.

Therefore, we are constrained to issue show cause notice to Muhammad Junaid, Deputy Director to answer as to why contempt proceedings may not be commenced thereagainst. The alleged contemnor shall submit his reply on or before the next date, with an advance copy to the learned counsel for the petitioners. The alleged contemnor shall remain present on each hearing.

The office is instructed to issue notice to the learned Advocate General Sindh to either be present in person or nominate an officer to assist this Court with framing of charge per Chapter XIX Cr.P.C. and to prosecute, if so required; in pursuance of judgment of Division Bench of this Court in the case of *Ekram ud Din Khan vs. D.G. FIA and 3 others* reported as *PLD 2023 Sindh 90*.

Adjourned to 29.10.2025. Interim orders to subsist. Office is instructed to place copy hereof in the connected files.

Judge

Judge