

THE HIGH COURT OF SINDH KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry
Mr. Justice Muhammad Jaffer Raza

C. P. No. D – 1444 of 2024

[Iftikhar Butt versus POS & others]

Petitioner : Iftikhar Butt son of Hafeez Butt through Mr. Muhammad Anwarullah, Advocate.

Respondents 1-2 : Province of Sindh through Chairman Sindh Revenue Board and another through Mr. Shaharyar Qazi, Assistant Advocate General Sindh.

Respondent 3 : The Assistant Commissioner, Unit- 23, Sindh Revenue Board through Mr. Shamshad Akhtar, Advocate.

Date of hearing : 30-10-2025

Date of decision : 30-10-2025

ORDER

Muhammad Jaffer Raza J.- Through the instant Petition, the Petitioner has impugned order dated 03.10.2022 passed by Commissioner (Appeals-II) Sindh Revenue Board in an Appeal¹ preferred by the petitioner. Learned counsel has contended that the Commissioner (Appeals) had no jurisdiction under the Sindh Sales Tax on Services Act, 2011 (“**The Act**”) to dismiss the appeal in default. He has further contended that the only option available to the noted Commissioner was to proceed with the appeal Ex-parte, on merits.

We have perused the provisions of the Act, more particularly Section 62. Relevant portion of the same is reproduced hereinunder for ease of reference:-

“62. Disposal of appeals by the Appellate Tribunal.--(1) The Appellate Tribunal may, before disposing of an appeal, call for such particulars as it may require in respect of the matters arising on the appeal or cause further inquiry to be made by the officer of the SRB.

¹ No. 328/2018

(2) The Appellate Tribunal shall afford an opportunity of being heard to the parties to the appeal and, in case of default by any of the parties on the date of hearing, the Tribunal may, if it deems fit, dismiss the appeal in default, or may proceed ex parte to decide the appeal on the basis of the available record.

(Emphasis added)

It is evident from the bare perusal of noted provision that the Appellate Tribunal under the noted provision had the jurisdiction to dismiss the appeal in default. Therefore, the contention advanced by the learned Counsel for the Petitioner is misconceived.

Even otherwise, the tendency to invoke the constitutional jurisdiction of this Court has been strongly deprecated by the Hon'ble Supreme Court² wherein, alternate remedy by filing of a Reference is present in the Act. Therefore, the instant Petition is misconceived and is hereby **dismissed** with cost of Rs. 25,000/- to be deposited in the account of the High Court Medical Clinic.

J U D G E

J U D G E

Arshad/

² Deputy Commissioner of Income Tax/Wealth Tax Faisalabad v. Punjab Beverage Company Limited (**2008 SCMR 308**)
Amanullah v. State (**1993 SCMR 1810**)
Sana Jamali v. Mujeeb Qamar (**2023 SCMR 316**)