

**ORDER SHEET**  
**THE HIGH COURT OF SINDH AT KARACHI**  
CP D 6071 of 2021

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Date	Order with signature of Judge(s)
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1. For orders on Misc. No.25651/2021.
2. For orders on Misc. No.25652/2021.
3. For orders on Misc. No.25653/2021.
4. For hearing of main case.

**11.10.2021**

Mr. Taimoor Ahmed Qureshi, Advocate for the Petitioner.  
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1. Urgency granted.
2. Exemption granted subject to all just legal exceptions.
- 3-4. The petitioner has challenged the order dated 06.10.2021 ('Impugned Order'), rendered by the learned Appellate Tribunal Inland Revenue, dismissing the stay application filed by the Petitioner/Appellant there before in a pending appeal.

At the very outset learned counsel was confronted with respect to the maintainability hereof as *prima facie* no grounds were articulated to merit interference of this court. Learned counsel, while seeking to agitate the issues pending in appeal before the learned tribunal, remained unable to satisfy this court with respect to maintainability.

The Impugned Order is speaking order and has reached a conclusion after due deliberation of the matter/arguments there before. Nothing has been pointed out to suggest that the Impugned Order suffers from any jurisdictional defect or impropriety. It is settled law that interim orders in the statutory hierarchy are not amenable to appeal, however, same does not automatically confer the right to invoke the writ jurisdiction of this court.

The august Supreme Court has maintained in *HM Latif*<sup>1</sup> that where the statutory command abjured an appeal against an interim order, the same ought not to be circumvented by recourse to writ jurisdiction. The aforesaid ratio is duly applicable to the present facts and circumstances.

In view of the foregoing, we find this petition to be misconceived, hence, the same, along with pending applications, is hereby dismissed.

Amjad/PA

JUDGE

JUDGE

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<sup>1</sup> Per *Sajjad Ali Shah J* in *Haji Muhammad Latif vs. Muhammad Sharif & Others* reported as 2021 SCMR 1430.