

**ORDER SHEET**  
**THE HIGH COURT OF SINDH AT KARACHI**

CP No.D-5264 of 2021

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| Date | Order with signature of Judge(s) |
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1. For orders on CMA No.21773/2021.
2. For orders on office objection No.18.
3. For orders on CMA No.21774/2021.
4. For orders on CMA No.21775/2021.
5. For hearing of main case.

**07.09.2021**

Mr. Muhammad Ayub Chanhio, advocate for the petitioner.

1. Urgency granted.
2. Deferred.
3. Exemption granted; subject to all just legal exceptions.

4&5. The petitioner, Ahmed Jan, has challenged a notice for recovery dated 16.08.2021 per section 48 of the Sales Tax Act ("Impugned Notice"), issued to Infinix Printing Clothing Co. The Impugned Notice seeks recovery of amounts adjudicated vide Order in Original 329 of 2021 dated 10.06.2021 ("OinO").

Learned counsel was confronted with respect to maintainability *inter alia* as there was no challenge to the jurisdiction of the issuing authority; and the Impugned Notice sought to recover adjudicated dues, in respect whereof the OinO has ostensibly not even been assailed in appellate proceedings. No rationale was articulated as to how a recovery notice was being assailed despite their having been no challenge / cavil to the underlying order of adjudication. Counsel remained unable to provide any justification for this Court to assume jurisdiction in a matter wherein an entire statutory hierarchy is provided for dispute resolution.

In view hereof, we are constrained to observe that no case has been set forth for the invocation of the discretionary writ jurisdiction of this Court, hence, the petition is hereby dismissed *in limine*. The petitioner remains at liberty to avail of the statutory dispute resolution mechanism for redress of grievance/s, if any.

JUDGE

JUDGE