

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

Suit No. 1953 of 2022

Date: Order with signature of the Judge

For hearing of CMA No.19246/2022

06.10.2023

Mr. Inziamam Sharif advocate for the plaintiff
Mr. Munawar Ali, advocate for defendant

The plaintiff essentially assails a notice for access to record dated 02.12.2022. *Prima facie* reasonable queries have been raised therein which are required to be addressed by the plaintiff, however, instead of availing the opportunity and forum provided, the present suit has been filed instead.

At the very onset learned counsel for the plaintiff confronted with regard to the maintainability hereof in view of the judgment of a Division bench of this Court reported as *PLD 2019 Sindh 516 (Dr. Seema Irfan vs. Pakistan)* and the judgment of the august Supreme Court reported as *2022 SCMR 92 (Commissioner Inland Revenue vs. Jahangir Khan Tareen)*. Learned counsel had no cogent response. It hardly merits reiteration that the edicts are binding law for this Court.

Admittedly, the notice provided a forum and opportunity for consideration of any reservation of the plaintiff. Mere solicitation of information upon demonstrably reasonable grounds could not be shown to be adverse to the interests of the plaintiff. The plaintiff's counsel also remained unable to befall the present facts and circumstances to merit any relief per the judgment of a Division Bench of this Court dated 20.12.2021 in *Wazir Ali Industries vs. Pakistan (CP D 4729 of 2021)*. Default by the plaintiff in submitting before the statutory hierarchy could not be demonstrated to denude the statutory forum of its jurisdiction; or confer the same upon this court. Even otherwise, the plaintiff's learned counsel remained unable to demonstrate as to how this Court could assume jurisdiction in this matter in view of the Judgment reported as *2022 SCMR 92 (Commissioner Inland Revenue v. Jahangir Khan Tareen)*, as approved by the Supreme Court recently in Judgment dated 15.09.2022 rendered in *DCIR vs. Digicom Trading (CA 2019 of 2016)*. In view of the foregoing, the pending application is dismissed and the plaint herein is rejected per Order VII rule 11(d) CPC.

JUDGE

Amjad/PA