

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Suit 1644 of 2016

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Date	Order with signature of Judge(s)
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1. For hearing of CMA No.10542/2016
2. For examination of parties/settlement of issues.

**10.10.2023**

Mr. Shaheer Roshan, advocate for the plaintiff.  
Mr. Irfan Mir Halepota, advocate for the defendant.  
Mr. Javed Ali Sangi, advocate for the defendant/SRB.  
Mr. Amer Zeb Khan, Assistant Attorney General.

Present suit primarily assails a show-cause notice dated 27.06.2016 issued by Punjab Revenue Authority. Learned counsel is confronted as to maintainability hereof in view of 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)*. Learned counsel is also confronted as to how the Punjab Revenue Authority falls within the territorial remit of this Court. No cogent justification is articulated on either count.

Notwithstanding the preponderance of law deprecating the avoidance of the statutory hierarchy<sup>1</sup> in relation to show cause notices, it is also manifest that the main defendants<sup>2</sup> are not within the territorial remit of this Court. In view of the foregoing, the plaint herein is rejected per Order VII rules 11 (a) and (d) CPC.

JUDGE

Khuhro/PA

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<sup>1</sup> 2022 SCMR 92 (*Commissioner Inland Revenue v. Jahangir Khan Tareen*); Judgment dated 15.09.2022 rendered in *DCIR vs. Digicom Trading (CA 2019 of 2016)*; Order dated 27.09.2022 rendered in Suit 855 of 2015 and the judgment reported as 2022 PTD 1742 (*PPL vs. Pakistan*).

<sup>2</sup> Defendant nos. 4 and 5; being the Punjab Revenue Authority Lahore and the Additional Commissioner Enforcement II Punjab Revenue Authority Lahore.