

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. NO. D-1900 / 2018 a/w
C. P. NO. D-5084 / 2019

Date Order with signature of Judge

PRIORITY.

- 1) For orders as to maintainability of instant Petition vide order dated 11.05.2018
- 2) For hearing of CMA No. 8188/2018.
- 3) For hearing of main case.

08.05.2024.

Mr. Sami-ur-Rehman Khan holding brief for Mr. Hyder Ali Khan, Advocate for Petitioner
C. P. No. D-1900/2018.
Mr. Javed Farooqui, Advocate for Petitioner in C. P. No. D-5084/2019.
Mr. Kashif Nazeer, Assistant Attorney General.
Mr. Zeeshan Adhi, Additional Advocate General.
Mr. Shamshad Ahmed Narejo, Advocate for Respondent (SRB).

In Both these Petitions, the Petitioners have impugned respective Show Cause Notices directly under Constitutional jurisdiction of this Court under Article 199 on the ground that they are not involved in taxable activity as claimed by Sindh Revenue Board; however, the argument that whether the said activity is taxable or not; can be raised before concerned Adjudicating Authority by responding to the Show Cause Notice(s) and thereafter, the law point can be decided under the hierarchy and finally before this Court in its Reference Jurisdiction. Therefore, in our considered view, a mere show cause notice by itself is not a ground to invoke Constitutional jurisdiction of this Court, and the petitioners ought to have approached the respondents for raising all such legal issues.

In view of above, both these Petitions are disposed of by directing the Respondent / Sindh Revenue Board to decide the Show Cause Notices after affording opportunity of hearing and attending the arguments of the Petitioners as raised in these Petitions strictly in accordance with law preferably within 90 days from today. If the Petitioners are further aggrieved, they may avail the remedy in accordance with law.

With these observations both these Petitions stand disposed of. Office shall place copy of this order in connected file.

J U D G E

J U D G E

Arshad/