

## IN THE HIGH COURT OF SINDH AT KARACHI

Suit 597 of 2016 : UDL Modaraba Management (Pvt.) Limited  
vs. Province of Sindh & Others

Suit 2176 of 2016 : ORIX Services Pakistan (Private) Limited  
vs. Province of Sindh & Others

For the Plaintiff/s : Mr. Adil Saeed, Advocate

For the Defendants/s : Mr. Javed Ali Sangi, Advocate

Mr. K.A. Vaswani,  
Assistant Advocate General Sindh

Date/s of hearing : 12.09.2024

Date of announcement : 12.09.2024

### ORDER

**Agha Faisal, J.** These suits, filed in 2016, assail show cause notices issued by the Sindh Revenue Board (“SRB”) and interim orders, restraining the impugned notices from being concluded, were obtained at the very onset and subsist till date.

The Learned counsel contended that the notices were unmerited, however, remained unable to assist this court as to why the defense could not be articulated before the relevant authority.

*Admittedly*, the notices provided a forum and opportunity for adjudication of any grievance of the plaintiffs. Any order passed in pursuance thereof was subject to recourse. Default by the plaintiffs in seeking recourse before the statutory hierarchy could not be demonstrated to denude the statutory forum of its jurisdiction; or confer the same upon this court. In *pari materia* circumstances a Division bench of this Court maintained in *Dr. Seema Irfan*<sup>1</sup> that a mere notice seeking information is not necessarily adversarial and would not *ipso facto* give rise to an actionable cause<sup>2</sup>. Similar findings were recorded by the august Supreme Court in the judgment in *Jahangir Khan Tareen*<sup>3</sup>, approved in Judgment dated 15.09.2022 rendered in *DCIR vs. Digicom Trading (CA 2019 of 2016)*. Similar views were articulated by learned Single judges in order dated 27.09.2022 rendered in Suit 855 of 2015 and the judgment reported as 2022 PTD 1742 (PPL vs. Pakistan). In consideration of the foregoing, it is observed that the plaintiffs have failed to demonstrate an actionable cause.

In view of the foregoing and in *mutatis mutandis* application of the authority cited supra, the plaints are hereby rejected per Order VII rule 11 CPC. The office is instructed to place a copy hereof in the connected suit.

Judge

<sup>1</sup> Per Muhammad Ali Mazhar J in *Dr. Seema Irfan vs. Federation of Pakistan* reported as PLD 2019 Sindh 516.

<sup>2</sup> Reference is also made to 2018 PTD 2208; 2015 PTD 2572; and 2009 PTD 20.

<sup>3</sup> Per Muhammad Ali Mazhar J in *Commissioner Inland Revenue vs. Jahangir Khan Tareen* reported as 2022 SCMR 92.