

## IN THE HIGH COURT OF SINDH AT KARACHI

Suit 330 of 2017 : Hum Network Limited vs. Pakistan & Others  
For the Plaintiff/s : Mr. Shaheer Roshan, Advocate  
For the Defendants/s : Mr. Ameer Bux Metlo, Advocate  
Ms. Alizeh Bashir  
Assistant Attorney General of Pakistan  
Date/s of hearing : 12.09.2024  
Date of announcement : 12.09.2024

### ORDER

**Agha Faisal, J.** This suit, filed in 2017, assails show cause notice issued by the Federal Board of Revenue ("FBR") per section 122(9) of the ITO 2001; interim orders, restraining the impugned constituent of the relevant notice from being determined, were obtained at the very onset and subsist till date. Learned counsel insisted that the impugned notice, constituent thereof, was unmerited, however, remained unable to assist as to why the defense could not be articulated before the relevant authority.

*Admittedly*, the notice provided a forum and opportunity for adjudication of any grievance of the plaintiff. Any order passed in pursuance thereof was subject to recourse. Default by the plaintiff 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 view of the foregoing and in *mutatis mutandis* application of the authority cited supra, the plaint is hereby rejected per Order VII rule 11 CPC.

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.