

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

Suit No. 2465 of 2015
Suit No. 588 of 2017

Date: Order with signature of the Judge

For hearing of CMA No.18179 of 2015

28.11.2024

Messrs. Shaheer Roshan and Kohimeer Rind, Advocates for the plaintiff
in Suit 2465 of 2015

Mr. Hassan Qamar, advocate for the plaintiff in Suit 588 of 2017

Mr. Javed Ali Sangi, advocate for defendant

These suits primarily impugn show cause notices, order-in-original and recovery notices. At the very onset, plaintiff's counsel was confronted with the maintainability hereof in the context of show cause notice 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 notices provided a forum and opportunity for adjudication of any grievance of the plaintiff. Any order passed in pursuance thereof was also appealable. 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. Even otherwise, the plaintiff's learned counsel remained unable to demonstrate as to how this Court could assume jurisdiction in these matters 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)*. 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 the prior suit, order-in-original has already been issued. While the statutory remedial process remained available to the plaintiff. No case is made out to assail the same via civil suit instead. In view of the foregoing, the complaints herein are rejected per Order VII rule 11(d) CPC. Office is instructed to place copy of this order in connected matter.

Judge

Amjad