

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

C.P No. D- 2891 of 2023

ORDER WITH SIGNATURE OF JUDGE

PRIORITY.

- 1) For hearing on Misc. No. 13900/23 (stay)
- 2) For hearing of main case.

16.06.2023.

Mr. Jawaid Farooqui, Advocate for Petitioner.
Mr. Qazi Ayazuddin Qureshi, Assistant Attorney General.

Mr. Nadir Hussain, Advocate has filed Vakalatnama of Mr. Irfan Mir Halepota, Advocate on behalf of Respondent No.4, which is taken on record.

It appears that the controversy, as raised in this petition, regarding change of jurisdiction already stands decided by a Division bench of this Court vide Judgment dated 14.03.2023 passed in C.P No. D- 1090/2021 (*Yasmeen Mashkoo Vs. Pakistan & others*) and the operative part thereof reads as under:-

- “7. Respectfully, we find ourselves unable to fathom as to why the tax jurisdiction of Mrs. Yasmeen Mashkoo has been transferred from Karachi, where she resides, to Islamabad, where she *admittedly* has no nexus. This observation applies *mutatis mutandis* to the remaining petitioners as well. In view hereof, we are constrained to observe that the inter-provincial / inter-city transfers, under scrutiny, appears to have been carried out in manifest dissonance with the well-established principles of administrative law¹ and otherwise than reasonably and / or fairly².
8. In view hereof, these petitions are allowed to the remit that the inter-provincial / inter-city transfers of jurisdiction, undertaken without any manifest reasoning, hearing, notice and / or intimation to the tax payers, are hereby set aside. The department remains at liberty to initiate a *de novo* exercise to transfer the tax jurisdiction of the petitioners, if permissible within the law, and in the manner prescribed by the law; to be initiated by

¹ *Chairman RTA vs. PMICL* reported as *PLD 1991 SC 14*; *Airport Support Services vs. Airport Manager* reported as *1998 SCMR 2268*; *KAECHS Ltd vs. Sindh* reported as *2004 YLR 1070*; *2011 PLC CS 1489*.

² *Haq Bahu Sugar Mills vs. Pakistan* reported as *2016 PTD 955*; *Pannalal Binjraj vs. Union of India* reported as *[1957] 31 ITR 565*; *Bidi Supply Co vs. ITO* reported as *AIR 1956 SC 479*.

notice to the relevant petitioner. Any conclusion of such exercise shall be justiciable in the manner provided in law. Insofar as the actions which have been initiated by the respondents, after transfer of such jurisdictions, they shall stand remitted to the offices / respondents who were enjoying jurisdiction in respect of the petitioners prior to such transfers.”

In view of above, since the controversy already stands decided in identical facts, this Petition is disposed in the above terms.

J U D G E

J U D G E

Ayaz