

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
CP D 6694 of 2019
CP D 4011 of 2020
CP D 324 of 2021
CP D 5222 of 2021
CP D 967 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE
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For orders as to maintainability of petition

04.08.2025

Mr. Hamza Waheed, advocate for the petitioner

Mr. Jazib Aftab advocate for respondents in CP D 6694 of 2019, 4011 of 2020 and 967 of 2022

Sardar Muhammad Ishaque advocate for respondent in CP D 324 and 5222 of 2021

Mr. Azad Hussain advocate holds brief for Mr. Khalid Mehmood Rajpar, advocate for respondent

Agha Shahid Majeed, advocate for respondent

Ms. Summiya Kalwar, advocate for respondent

Mr. Sandeep Malani, Assistant Advocate General Sindh

Per learned counsel, show cause notices are assailed herein which in the opinion of learned counsel are unwarranted in view of the Division Bench judgment of this court in Nestle Pakistan Limited vs. Federal Board of Revenue reported as 2023 PTD 527.

These petitions assail show cause notice/s directly in the writ jurisdiction of this Court. The impugned notice/s provide/s an opportunity and forum to the petitioners to state its case, however, the petitioners have unjustifiably elected to abjure the opportunity / forum provided and approach this Court directly. No case has been set out as to why the any reservation with regard to the impugned notice/s could not have been taken before the issuing authority. Default by the petitioners 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. Therefore, no case could be articulated for direct recourse to writ jurisdiction in the presence of adequate remedy having been provided under the law.¹

¹ Reliance is placed upon PLD 2016 Sindh 168.

The Supreme Court also consistently deprecated the tendency to shun the dispute resolution mechanism provided by statute and seek direct recourse to the High Court; as seen in *Jahangir Khan Tareen*², approved in Judgment dated 15.09.2022 rendered in *DCIR vs. Digicom Trading (CA 2019 of 2016)* The aforementioned ratio is squarely applicable to the present facts and circumstances.

In summation, no case has been set forth before us to merit the invocation of the discretionary³ writ jurisdiction of this Court; therefore, these petitions are hereby dismissed. Office is instructed to place copy of this order in connected matters.

Judge

Judge

Amjad

² Per Muhammad Ali Mazhar J. in *CIR vs. Jahangir Khan Tareen* reported as 2022 SCMR 92.

³Per Ijaz Ul Ahsan J. in *Syed Iqbal Hussain Shah Gillani vs. PBC & Others* reported as 2021 SCMR 425; *Muhammad Fiaz Khan vs. Ajmer Khan & Another* reported as 2010 SCMR 105.