

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P.Nos.5859 & 5860 of 2024

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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C.P.No.5859 of 2024

- 1.For hearing of CMA No.25984/2024
- 2.For hearing of main case.

C.P.No.5860 of 2024

- 1.For hearing of CMA No.25981/2024
- 2.For hearing of main case.

16.04.2025

Mr.Anwar Kashif Mumtaz, Advocate for the Petitioners.
Ms.Mehreen Ibrahim, Assistant Attorney General.
Mr.Ameer Bakhsh Metlo, Advocate for Respondent (F.B.R)

Briefly stated, the representative facts are that super tax was imposed vide insertion of section 4B in the Income Tax Ordinance 2001. The vires thereof were challenged and the petitions were dismissed by a Division Bench of this Court in *HBL Stock Fund*¹. Proceedings were initiated with respect to the petitioner for recovery of super tax and the same culminated in orders under section/s 221/4B of the Income Tax Ordinance 2001. Per learned counsel for the petitioner, these orders are appealable in the statutory hierarchy, however, such recourse has been abjured by the petitioner. Instead, notices issued per section 138(1) of the Income Tax Ordinance 2001, seeking recovery of the tax liability, have been impugned directly in writ jurisdiction.

The underlying orders are *admittedly* appealable, however, they have not been impeached by the petitioners, in the statutory hierarchy or otherwise. No case has been set out as to why any reservation with regard to the underlying orders could not have been taken in appeal. Default by the petitioner 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. Notwithstanding the foregoing, we also remain unassisted as to how interference in the impugned notices could be sanctioned by this Court when the underlying orders remained sacrosanct.

In view hereof, these petitions are found to be *prima facie* misconceived, hence, dismissed. Let copy of this order be placed in connected petition.

Judge

Judge

nasir

¹ *HBL Stock Fund vs. AC IR* reported as 2020 PTD 1742.