

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 4103 of 2020

DATE	ORDER WITH SIGNATURE OF JUDGE
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For orders as to maintainability

08.05.2025

Mr. Faiz Ahmed, advocate for the petitioner
Mr. Zeeshan Adhi, Additional Advocate General along with Mr. M.B. Asher, advocate

This petition was filed in 2020 and impugned a show cause notice issued under Section 73 of the Stamps Act, 1899. On the very first date, being 07.09.2020, learned counsel was confronted as to maintainability of the petition. However, as an interim order the petitioner was directed to respond to the impugned show cause notice but the respondent was restrained from passing a final order until the next date of hearing. The petition remains pending and the stay order was subsisted till date.

Essentially the show cause notice has been impugned in this petition and as a consequence no proceedings have taken place in such regard for the last five years.

The impugned notice/s provide/s an opportunity and forum to the petitioner to state its case, however, the petitioner has 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 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. 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

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, this petition is hereby dismissed.

Judge

Judge

Amjad

¹ Reliance is placed upon PLD 2016 Sindh 168.

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

³ Per 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.