

IN THE SUPREME COURT OF PAKISTAN
(Appellate Jurisdiction)

Present:

Mr. Justice Qazi Faez Isa
Mr. Justice Yahya Afridi
Mr. Justice Jamal Khan Mandokhail

Civil Petition No. 1693-I of 2022
(Against the judgment dated 28.02.2022
passed by the Lahore High Court, Lahore in
Writ Petition No. 64838 of 2021).

The Commissioner Inland Revenue, Lahore

Ali Khan, etc.

Versus

... *Petitioner*

... *Respondents*

For the Petitioner:

Ch. Muhammad Zafar Iqbal, ASC
Mr. M. Ajmal Khan, Addl. Commissioner

For the Respondents:

Mr. Mansoor Usman Awan, ASC

Date of Hearing:


30.09.2022

ORDER

Qazi Faez Isa, J. This petition has been filed against a judgment of the Lahore High Court, Lahore, passed in Writ Petition No. 64838 of 2021. The learned counsel for the petitioner submits that no order had been passed by the Inland Revenue against the respondent No. 1 and that only a show cause notice, dated 1 October 2021, was issued to him which the respondent No. 1 assailed before the High Court and did so, without even filing a reply to the said show cause notice. He further submits that the respondent No.1 was not an *aggrieved party* in terms of Article 199 of the Constitution of the Islamic Republic of Pakistan and that Article 199 can only be invoked when '*no other adequate remedy is provided by law*', but in the instant case there was a remedy provided by law in case an order was passed against him.

2. The learned counsel representing the respondent No.1 states that since the said show cause notice was issued in complete violation of the applicable procedure, therefore, the respondent No.1 had approached the High Court. He further states that the respondent No.1 was singled out and

WITNESSED


Court Associate
Supreme Court of Pakistan
Islamabad

that there were others similarly placed who were not issued show cause notices, and the treatment meted out to the respondent No.1 was discriminatory.

3. We inquired from the learned counsel whether any order was passed against the respondent No. 1 pursuant to the show cause notice or any other adverse action taken against him and were told that no order was passed nor any adverse action taken against the respondent No. 1. Therefore, in our opinion recourse to the High Court's constitutional jurisdiction was uncalled for.

4. Both the learned counsel state that, without prejudice to their respective contentions, it would be appropriate to dispose of this petition in the following terms:

Inland Revenue may proceed on the basis of the show cause notice dated 1 October 2021 or substitute such notice with another, if it so deems necessary, however, in either eventually adequate time will be provided to the respondent No.1 to file a reply thereto, if he elects to do so, wherein he may take all available grounds including the ground of discrimination and an opportunity of a hearing shall also be provided to him whereafter the matter shall be disposed of in accordance with law.

5. Therefore, by consent, this petition is converted into an appeal and allowed by setting aside the impugned judgment of the High Court dated 23 February 2022 and by directing that the matter be dealt with in the aforesaid agreed terms in accordance with law.



Islamabad
30.09.2022
Arif

Handwritten signatures and initials.

Certified to be True Copy

Chief Justice
Supreme Court of Pakistan
Islamabad