HIGH COURT OF SINDH

Case Law Review

Fortnightly Bench Update

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FORTNIGHTLY BENCH UPDATE

(01-07-2026 to 15-07-2026)

An Overview of Recent Judgments of the Supreme Court of Pakistan, Sindh High Court, and Lahore High Court, Latest Legislative Amendments and Important Articles, Compiled and Published by the Legal Research Cell, High Court of Sindh, Karachi

NOTABLE JUDGMENTS

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1. **SUPREME COURT OF PAKISTAN**
   Mst. Ameer Begum & others v. Rahima Khatoon & others
   Civil Petition No.97-Q of 2024

Present: **Justice Jamal Khan Mandokhail**
Justice Irfan Saadat Khan

Source: **c.p._97_q_2024.pdf**

Facts: The respondents instituted a suit for declaration, cancellation of mutation entries, possession, mesne profits and permanent injunction, claiming inheritance in agricultural land originally owned by their maternal grandfather, Mitha Khan. They asserted that after Mitha Khan's death, the property devolved upon his daughter, Mst. Lal Khatoon, then upon her daughter, Mst. Ayesha Bibi, and finally upon them as Ayesha Bibi's legal heirs. They alleged that their father, Abdul Razzaq Khan, had fraudulently mutated the property in his own name and later transferred it to his son from his second marriage. The Trial Court decreed the suit, and the High Court affirmed the decree. The petitioners challenged the concurrent judgments before the Supreme Court, relying upon previous revenue proceedings, an alleged partition agreement, mutation entries, and customary inheritance practices.

Issue: Whether the concurrent findings declaring the mutation entries fraudulent and recognizing the respondents' inheritance rights under Muslim Personal Law warranted interference by the Supreme Court, and whether mutation entries, customary practices or unproved agreements could defeat the lawful inheritance rights of female heirs?

Rule: Fraud vitiates even the most solemn proceedings, and any title founded upon a fraudulent mutation is legally unsustainable. Mutation entries are maintained only for fiscal and revenue purposes and do not constitute documents of title. Under the West Pakistan Muslim Personal Law (Shariat) Application Act, 1962 and Islamic law of inheritance, female legal heirs cannot be deprived of their prescribed inheritance through custom, Jirga decisions or fraudulent mutations. The Supreme Court ordinarily does not interfere with concurrent findings of fact unless they suffer from perversity, misreading or non-reading of evidence, arbitrariness or jurisdictional defect.

Analysis: The Supreme Court found that both Courts below had correctly concluded that Abdul Razzaq Khan and Wahid Bakhsh were not the legal heirs of Mitha Khan and had fraudulently procured mutation entries in their favour. The alleged partition agreement, customary practice and previous proceedings were either unproved or legally incapable of defeating the inheritance rights guaranteed under Islamic law. The Court reiterated that mutation entries do not confer ownership and that customs or Jirga decisions contrary to Sharia have no legal effect. However, the Court clarified that although the respondents were entitled to inherit, they did not inherit directly from Mitha Khan but through their mother, Mst. Ayesha Bibi. Accordingly, their entitlement was confined to the shares devolving upon them under the Hanafi law of inheritance, and the decree required modification to reflect their correct fractional shares. Since the concurrent findings of fact were based on proper appreciation of evidence and disclosed no legal infirmity, no interference was warranted except to clarify the extent of inheritance.

Conclusion: The Supreme Court dismissed the civil petition and refused leave to appeal. It upheld the concurrent judgments of the Courts below but modified the decree to clarify that the respondents would inherit only the shares lawfully devolving upon them under the Hanafi law of inheritance through Mst. Ayesha Bibi, and directed the Trial Court to reframe the decree accordingly.

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2. **SUPREME COURT OF PAKISTAN**
Ulfat Hussain v. Muhammad Zaman & others
Civil Appeal No. 1543 of 2019 along with C.P.L.A. No. 3740 of 2019

Present: Justice Muhammad Ali Mazhar
Justice Musarrat Hilali
Justice Shahid Bilal Hassan

Source: c.a._1543_2019.pdf

Facts: The appellant purchased agricultural land through Mutation No. 408 dated 15.07.2002. The respondents' predecessor instituted a suit for possession through pre-emption, asserting that upon learning of the sale, he immediately performed Talb-i-Muwathibat, followed by Talb-i-Ishhad, and timely filed the suit. The Trial Court dismissed the suit on the ground that the pre-emptor had failed to establish a superior right of pre-emption despite holding that the Talbs had been performed. The first appellate Court partly decreed the suit, while the High Court allowed the respondents' revision and decreed the suit in its entirety. The vendee challenged the High Court's judgment before the Supreme Court, contending that the mandatory requirements governing the performance and proof of Talbs had not been complied with.

Issue: Whether the respondents validly pleaded and proved the mandatory Talbs required under Section 13 of the Punjab Pre-emption Act, 1991, so as to entitle them to a decree for possession through pre-emption, and whether the High Court rightly upheld the decree in their favor?

Rule: The right of pre-emption is a weak and fragile right of substitution which can be enforced only upon strict compliance with the statutory requirements of Section 13 of the Punjab Pre-emption Act, 1991. A pre-emptor must specifically plead and prove the date, time and place of Talb-i-Muwathibat, establish the complete chain through which knowledge of the sale was acquired, and strictly prove the valid performance of Talb-i-Ishhad. Failure to establish any mandatory Talb is fatal to the entire claim for pre-emption.

Analysis: The Supreme Court held that the respondents failed to establish the mandatory requirements governing the right of pre-emption. The plaint did not properly disclose the essential particulars of Talb-i-Muwathibat, while the evidence failed to establish the complete chain through which information regarding the sale reached the original pre-emptor. The testimony of the respondents' witnesses contained material contradictions regarding the alleged Majlis, the source of information and the performance of Talbs, rendering the evidence unreliable. The Court further held that the respondents also failed to prove valid Talb-i-Ishhad in accordance with Section 13(3) of the Act. The High Court erred in treating the findings regarding the Talbs as final instead of independently examining the evidence. Since Talb-i-Muwathibat constituted the very foundation of the right of pre-emption, failure to prove it necessarily caused the entire claim to collapse.

Conclusion: The Supreme Court allowed the appeal, set aside the judgments of the High Court and the first appellate Court, and restored the Trial Court's decree dismissing the suit, though for reasons different from those recorded by the Trial Court. The connected petition was disposed of on the same terms.

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3. SINDH HIGH COURT

Muhammad Waheed v. Federation of Pakistan and others
Constitution Petition No.D-2860 of 2026

Present: **Mr. Justice Adnan-ul-Karim Memon**
Mr. Justice Adnan Iqbal Chaudhary

Source: https://caselaw.shc.gov.pk/caselaw/view-file/MzE3MjE3Y2Ztcy1kYzgz
2026 SHC KHI 1414

Facts: The petitioner, Muhammad Waheed, a Pakistani citizen employed in the Qatar Army, challenged the placement of his name in the Provisional National Identification List (PNIL)/Exit Control List (ECL), which prevented the renewal of his passport and consequently barred him from returning to his employment abroad. He contended that although an FIA Cyber Crime FIR (No. 03/2020) had been registered against him while he was outside Pakistan, he had subsequently obtained pre-arrest bail and was regularly appearing before the trial court. He asserted that his name had been placed on the PNIL/ECL without any judicial order, notice, opportunity of hearing, or compliance with the Exit from Pakistan (Control) Ordinance, 1981 and the Exit from Pakistan (Control) Rules, 2010. The petitioner had already submitted a representation dated 15.06.2026 before the competent authority seeking removal of his name from the PNIL/ECL, but no decision had been made despite receipt of the application.

Issue: Whether, in the presence of a pending representation before the competent authority for removal of the petitioner's name from the PNIL/ECL, the Constitutional Court should determine the legality of the petitioner's inclusion in the PNIL/ECL or instead direct the competent authority to first discharge its statutory obligation by deciding the pending representation in accordance with law?

Rule: The Court reiterated the settled principle that where the law provides a statutory or administrative forum to redress a grievance, such forum must ordinarily be allowed to exercise its jurisdiction before the Constitutional Court undertakes adjudication on the merits. A public authority vested with statutory powers has a corresponding legal duty to decide representations fairly, objectively, and within a reasonable time through a reasoned and speaking order. Failure to exercise such statutory power amounts to administrative inaction, which is amenable to judicial review under Article 199 of the Constitution. The Court further emphasized that Articles 4 and 10-A of the Constitution guarantee that executive authorities must act in accordance with law, observe due process, and avoid arbitrary action or unreasonable delay in deciding matters affecting valuable civil rights.

Application: Applying these principles, the Court observed that the petitioner had admittedly filed a representation on 15.06.2026 before the competent authority seeking removal of his name from the PNIL/ECL, and the respondents did not dispute its pendency. Since the competent authority had not yet exercised its statutory jurisdiction by deciding the representation, the Court considered it inappropriate to pronounce upon the legality of the petitioner's inclusion in the PNIL/ECL, as doing so could prejudice the proceedings before the competent forum. Instead, the Court confined itself to ensuring that the competent authority fulfilled its legal obligation by considering the petitioner's request independently, in light of the Exit from Pakistan (Control) Ordinance, 1981, the Rules framed thereunder, the relevant PNIL policy, and other applicable laws, after providing an opportunity of hearing where required. The Court thus exercised its constitutional jurisdiction not to decide the substantive dispute but to remedy administrative inaction by directing the competent authority to perform its statutory duty.

Conclusion: The High Court disposed of the constitutional petition by directing the competent authority to decide the petitioner's representation dated 15.06.2026 through a reasoned and speaking order, strictly in accordance with law, within fourteen days of receiving a certified copy of the order, while affording the petitioner an opportunity of hearing if required by law. The Court deliberately refrained from expressing any opinion on the merits of the petitioner's challenge to his inclusion in the PNIL/ECL and preserved his right to pursue any further legal remedy available under the law if he remained dissatisfied with the authority's decision.

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4. SINDH HIGH COURT
Syed Khalid Shah v. Federation of Pakistan and others
Constitutional Petition No.D-4225 of 2026

Present: **Mr. Justice Adnan-ul-Karim Memon**
Mr. Justice Adnan Iqbal Chaudhary

Source: https://caselaw.shc.gov.pk/caselaw/view-file/MzE3MTkxY2Ztcy1kYzgz

2026 SHC KHI 1401

Facts: The petitioner invoked the constitutional jurisdiction of the Sindh High Court under Article 199 of the Constitution in public interest, challenging the Federal Government's petroleum pricing mechanism. He contended that despite a significant decline in international crude oil prices, the Government failed to proportionately reduce domestic petroleum prices and instead maintained artificially high retail prices by imposing an excessive Petroleum Development Levy (PDL). The petitioner asserted that the pricing mechanism lacked transparency because the Government did not disclose the individual components used in determining petroleum prices, including international crude oil prices, import premiums, freight charges, exchange rate adjustments, refinery margins, oil marketing companies' margins, dealers' commissions, taxes, and levies. According to the petitioner, this arbitrary pricing policy increased transportation costs, industrial and agricultural expenses, electricity tariffs, food prices, and the overall cost of living, thereby violating constitutional principles of legality, transparency, fairness, proportionality, and reasonableness. He sought declarations declaring the pricing mechanism unconstitutional and directions requiring the Government to adopt a transparent pricing formula and rationalize the Petroleum Development Levy.

Issue: Whether the High Court, while exercising constitutional jurisdiction under Article 199 of the Constitution, could judicially review and interfere with the Federal Government's petroleum pricing mechanism and fiscal policy on the ground that the pricing formula was allegedly arbitrary, non-transparent, and failed to reflect international crude oil prices?

Rule: The Court reaffirmed the settled constitutional principle that the formulation of economic and fiscal policies, including the fixation of petroleum prices, taxation, duties, and levies, falls primarily within the exclusive domain of the Executive and the Legislature. Judicial review under Article 199 is limited and cannot be exercised merely because a policy appears unfair or unwise. The High Court may interfere only where the impugned executive action is shown to be without lawful authority, tainted by mala fide, suffering from jurisdictional defects, manifestly arbitrary or discriminatory, or violative of a constitutional or statutory provision. Courts must exercise judicial restraint in matters involving economic policy, particularly where specialized technical and fiscal considerations require expert evaluation.

Application: Applying these principles, the Court found that the petition essentially challenged the wisdom, fairness, and transparency of the Government's petroleum pricing policy rather than identifying any specific violation of law. The petitioner failed to produce material demonstrating that the pricing mechanism contravened any mandatory statutory provision, exceeded the lawful authority of the Executive, or was actuated by mala fides. The Court observed that petroleum pricing depends upon numerous interrelated economic variables, including international crude oil prices, exchange rate fluctuations, freight charges, refining costs, taxation, and fiscal requirements, all of which involve complex policy decisions unsuitable for judicial determination in constitutional proceedings. The Court further held that the petitioner had not established the infringement of any enforceable fundamental right, observing that public dissatisfaction with petroleum prices or disagreement with governmental fiscal measures does not, by itself, justify invoking the extraordinary constitutional jurisdiction of the High Court.

Conclusion: The Sindh High Court held that the petition was not maintainable under Article 199 of the Constitution because it sought judicial interference in matters falling within the exclusive policy-making sphere of the Executive and Legislature without establishing any constitutional or statutory violation. Since the petitioner failed to demonstrate illegality, mala fide, jurisdictional defect, arbitrariness amounting to constitutional infirmity, or infringement of an enforceable fundamental right, the Court declined to review the Government's petroleum pricing mechanism and dismissed the constitutional petition in limine.

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5. **SINDH HIGH COURT**
   Abbas Malik v. Province of Sindh and others
   Constitutional Petition No.D-4159 of 2026

Present: **Mr. Justice Adnan-ul-Karim Memon**
Mr. Justice Adnan Iqbal Chaudhary

Source: https://caselaw.shc.gov.pk/caselaw/view-file/MzE3MTkzY2Ztcy1kYzgz

2026 SHC KHI 1402

Facts: The petitioner invoked the constitutional jurisdiction of the High Court under Article 199 of the Constitution to challenge the legality of F.I.R. No. 138/2026, registered at Police Station SIU, Karachi East, under Sections 419, 420, 170 and 171 of the Pakistan Penal Code. He asserted that he had been forcibly abducted from his residence on 19.05.2026 by persons, including police officials, who also seized his personal belongings and vehicle. His wife immediately lodged a complaint regarding his illegal abduction, but no action was taken. According to the petitioner, he remained in unlawful custody until 24.05.2026, when the impugned FIR was fabricated to falsely portray his arrest for impersonating a police officer and possessing a fake police card and certain KDA documents. Although he was granted bail by the Judicial Magistrate because the alleged offences were bailable, he contended that the Investigating Officer ignored material evidence relating to his prior illegal detention and failed to submit the investigation report within the statutory period prescribed under Section 173 Cr.P.C. Alleging mala fide conduct, abuse of legal process, and violation of his fundamental rights under Articles 4, 9, 10-A, and 14 of the Constitution, the petitioner sought quashment of the FIR and consequential proceedings.

Issue: Whether it should exercise its constitutional jurisdiction under Article 199 of the Constitution to quash the impugned FIR and supervise the investigation when the petitioner had an effective and adequate statutory remedy available before the competent Magistrate under the Code of Criminal Procedure?

Rule: The Court reaffirmed the settled principle that constitutional jurisdiction under Article 199 is extraordinary and discretionary and should not ordinarily be invoked where an adequate alternate statutory remedy exists. Under the Code of Criminal Procedure, the Magistrate possesses supervisory jurisdiction over criminal investigations, including the authority to call for interim reports from the Investigating Officer, monitor the progress of investigation, ensure compliance with the statutory timelines prescribed under Section 173 Cr.P.C., and take appropriate legal or disciplinary action in cases of unjustified delay or non-compliance. Moreover, constitutional jurisdiction is generally not exercised where the matter involves disputed questions of fact requiring investigation by the competent authorities.

Application: Applying these principles, the High Court observed that the petitioner's allegations of illegal detention, fabricated recovery, and mala fide investigation involved disputed factual controversies that could not appropriately be determined in constitutional proceedings. The Court noted that the petitioner had already been produced before the Judicial Magistrate and released on bail and that the Magistrate remained competent to supervise the ongoing investigation, require interim progress reports from the Investigating Officer, and address any failure to submit the final report within the prescribed statutory period. Since the statutory mechanism provided an effective remedy capable of addressing the petitioner's grievances, the Court found no justification for bypassing the ordinary criminal process by invoking its extraordinary constitutional jurisdiction.

Conclusion: The High Court concluded that the constitutional petition was not maintainable because the petitioner had an efficacious alternate remedy before the competent Magistrate under the Code of Criminal Procedure. Holding that disputed questions of fact should be resolved through the statutory investigative process rather than constitutional proceedings, the Court declined to interfere under Article 199 of the Constitution. Consequently, the petition was disposed of in limine, while expressly leaving the petitioner at liberty to pursue the remedies available before the Magistrate in accordance with law.

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6. SINDH HIGH COURT
Bin Safeer Supermarket v. Aurangzeb & Others;
Bake Parlor Bread v. Aurangzeb & Others;
Golden Harvest Foods (Pvt.) Ltd. v. Aurangzeb & Others
Miscellaneous Appeals Nos. 27, 32 & 53 of 2019
Present: **Ms. Justice Sana Akram Minhas**
Source: https://caselaw.shc.gov.pk/caselaw/view-file/MzE3MDgxY2Ztcy1kYzgz
(2026 SHC KHI 1389, 2026 SHC KHI 1390 & 2026 SHC KHI 1391)

Facts: The respondent, an advocate, instituted two consumer complaints under the Sindh Consumer Protection Act, 2014 alleging that three loaves of bread of different brands purchased from two retailers were mouldy and caused him illness. He further alleged that the bread wrappers and sale receipts did not disclose the manufacturing date, expiry date, batch number or price, and that the retailers had failed to display product prices. Although the Consumer Court dismissed his claims for damages for failure to prove consequential loss, it nevertheless awarded him litigation costs in one complaint and imposed statutory fines upon the retailer and bread manufacturers for alleged violations of the Act. Aggrieved thereby, the supermarket and manufacturers filed the present miscellaneous appeals.

Issue: Whether an unsuccessful consumer whose claim for damages has been dismissed is entitled to litigation costs under the Sindh Consumer Protection Act, 2014, and whether the Consumer Court can impose statutory penalties upon retailers and manufacturers without first establishing the statutory prerequisites for liability?

Rule: Under Sections 32(g) and 33 of the Sindh Consumer Protection Act, 2014, litigation costs are ancillary to substantive relief and may only be awarded where the Consumer Court is satisfied that the consumer's claim has been proved and grants relief under Section 32. Penal liability under Section 33 must be strictly construed and arises only upon proof of the statutory conditions. A retailer cannot be treated as a manufacturer unless it falls within the statutory definition, and product defects or consequential damage must be established through reliable evidence before statutory liability or penalties can be imposed.

Analysis: The High Court found that the complaints were unsupported by reliable evidence. The complainant failed to produce photographs, preserved bread samples, laboratory reports, medical evidence or expert testimony to establish that the bread was defective or had caused illness. In one complaint, he admitted that he had not consumed the bread, while in the other he failed to prove which bread allegedly caused his illness. The Court held that once the substantive consumer claims had been dismissed, the Consumer Court had no statutory basis to award litigation costs under Section 32(g). It further held that the supermarket was merely a retailer and could not be treated as a manufacturer for the purpose of imposing penalties under Section 33. Likewise, the penalties imposed upon the bread manufacturers were unsustainable because the Consumer Court failed to establish any statutory defect, dangerous characteristic, consequential damage or legally enforceable duty that had been violated. Since penal provisions require strict interpretation, the findings and penalties could not be sustained.

Conclusion: The High Court allowed all three appeals, set aside the impugned orders, directed the complainant to refund the litigation costs of Rs.110,000, ordered refund of all fines deposited by the appellants, and imposed costs of Rs.500,000 in each appeal upon the complainant.

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7. **High Court of Sindh, Circuit Court, Hyderabad**
   Mangal son of Ranjho Kolhi v. The State
   Criminal Bail Application No. S-244 of 2026
   Present: Mr. Justice Miran Muhammad Shah

Source: https://caselaw.shc.gov.pk/caselaw/view-file/MzE2ODkzY2Ztcy1kYzgz
(2026 SHC HYD 1383)

Facts: The applicant, Mangal, sought post-arrest bail in Crime No. 64 of 2023, registered at Police Station B-Section, Tando Allahyar, under Sections 302, 201 and 34, P.P.C. According to the prosecution, Niaz Muhammad was last seen on 24 April 2023 at a hotel with the applicant, two named persons and two unidentified persons. On the following day, the deceased's body was recovered near RD-183 adjacent to Sanjar Chang. Bloodstains were allegedly found at the deceased's house. On the complainant's suspicion, the applicant and others were nominated for murdering Niaz Muhammad and disposing of his body to conceal the offence. The applicant was arrested on 26 April 2023 and remained in custody for over three years. Only the complainant had been examined, while at least six material prosecution witnesses, including the Investigating Officer, Medical Officer and witnesses of recovery, were yet to be examined. The applicant sought bail mainly on the statutory ground of delay under the fourth proviso to Section 497, Cr.P.C.

Issue: Whether the applicant, accused of murder on the basis of last-seen evidence, was entitled to post-arrest bail under the statutory ground of delay where he had remained incarcerated for more than three years and the trial had not concluded?

Rule: Under the fourth proviso to Section 497, Cr.P.C., an accused may be released on bail where the trial is not concluded within the prescribed period and the delay is not attributable to the accused, unless the accused is a hardened, desperate or dangerous criminal or falls within another statutory exception. Last-seen evidence is generally considered a weak form of circumstantial evidence and ordinarily requires independent corroboration. The Court relied upon Noor Agha v. The State and another (2025 SCMR 1679) regarding the scope and application of the fourth proviso to Section 497, Cr.P.C.

Analysis: The High Court observed that the applicant had remained behind bars for about three years, yet the trial was nowhere near conclusion. Only one prosecution witness had been examined, while several material witnesses remained outstanding. The prosecution failed to offer any plausible explanation for the prolonged delay. The Court held that the prosecution could not adopt delaying tactics at the cost of the applicant's continued incarceration, particularly where the available evidence appeared tentative. The case was primarily based on the theory that the applicant was last seen with the deceased. No eyewitness had seen the actual occurrence, no motive had been established, and there was an unexplained delay of approximately 23 hours in lodging the F.I.R. The complainant's evidence was recorded after more than two and a half years, but no further prosecution witness was produced thereafter. The Court also found nothing on record to suggest that the applicant was a hardened, desperate or dangerous criminal so as to disentitle him from the statutory concession.

Conclusion: The High Court allowed the bail application and admitted the applicant to post-arrest bail on the statutory ground of delay, subject to furnishing a solvent surety of Rs.200,000 and a P.R. bond in the like amount.

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8. **High Court of Sindh**

OBS Pakistan (Pvt.) Limited v. Federation of Pakistan & others
Constitution Petition No. D-2456 of 2021

Present: **Mr. Justice Yousuf Ali Sayeed**
Mr. Justice Muhammad Osman Ali Hadi

Source: https://caselaw.shc.gov.pk/caselaw/view-file/MzE3MDU3Y2Ztcy1kYzgz
(2026 SHC KHI 1388)

Facts: The Petitioner filed its income tax return for Tax Year 2019 on 22.08.2020 with unaudited accounts. A Show Cause Notice (SCN) under section 122(9) of the Income Tax Ordinance, 2001 (ITO 2001) was issued on 15.12.2020, followed by a notice under section 111. On 25.01.2021, the Petitioner filed a Revision Application under section 114(6) ITO 2001 to submit audited accounts instead, to comply with Rule 34 of the Income Tax Rules, 2002. Respondent No. 3 sought clarification regarding section 114(6A) and rejected the Revision Application via the Impugned Order dated 19.02.2021. An assessment order was later passed on 22.02.2021 demanding substantial tax.

Issue: Whether Section 114(6A) of the Income Tax Ordinance, 2001 applied to the Petitioner's revision application under Section 114(6), and whether the impugned order rejecting the revision and revised audited accounts filed after the prescribed 60-day period was lawful, reasoned, and justified?

Rules: Rule: Section 114(6) permits revision of a return to correct an omission or wrong statement, subject to prescribed conditions, including the Commissioner's written approval where revision is sought after 60 days and submission of revised audited accounts. Section 114(6A) applies only where a revised return is actually filed with payment of short-paid tax, surcharge, and penalties. Rule 34 of the Income Tax Rules, 2002 requires a company's return to be accompanied by audited accounts. Fiscal statutes must be interpreted literally, and administrative orders must contain clear reasons.

Application: The court held that since the Revision Application was rejected and no revised return was actually filed, section 114(6A) did not apply. The Impugned Order was vague, non-speaking, and failed to properly apply or distinguish the relevant provisions. The Petitioner sought a simple correction (unaudited → audited accounts) beyond 60 days, requiring Commissioner approval under 114(6), not 114(6A). The court relied on legislative intent (amendment from "wishes to file" to "files") and cited precedents on literal interpretation of tax statutes.

Conclusion: The Petition was allowed. The Impugned Order dated 19.02.2021 was set aside. The matter was remanded to Respondent No. 3 to hear the Revision Application afresh, pass a proper speaking order after considering the judgment's observations, and follow due process of law. The assessment/recovery proceedings were noted as proceeding separately.

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