SUMMARIZATION OF CITATIONS OF SUPREME COURT & HIGH COURTS ON 'WITHOUT JURISDICTION'

Citations	Petition filed against	More facts	Judge
M. Tufail v. Abdul Ghafoor PLD 1958 SC 201 (4 MB, J. M. Sharif)	WP filed against Order of Ijaz Husain – HC set aside Order – SC upheld HC's order	Commissioner Jafri dismissed revision petition – review petition filed – heard and dismissed by Ijaz Husain who was successor of Jafri – s. 13(5) of 1948 Ord. says: 'person can review his own order' --- since revision decided by Jafri, only he himself could have decided review petition	WP is maintainable --- HC rightly set aside Ijaz Hussain's Order --- as per s. 13(5), Ijaz Husain clearly did not have jurisdiction to entertain the review and decide it **(instance of 'jurisdiction did not exist')**
Badrul Haque v. Election Tribunal PLD 1963 SC 704 (5 MB, J. Kaikaus)	WP filed against Order of Election Tribunal --- HC set aside / quashed Order of E.T --- SC set aside HC's order and upheld E.T's Order	Election tribunal declared void the election of Jamal Sattar to National Assembly --- HC issued writ for quashment of ET's order --- SC set aside HC's order --- **Issue:** whether candidate treating all voters/non-voters with tea/sweets few days before election constitutes 'bribery'?	**When is a judicial act w/o lawful authority?** --- **(i)** admission of inadmissible evidence only if proved it affected ultimate Order ; **(ii)** improper allocation of onus to lead evidence only if it affects ultimate decision ; **(iii)** misinterpretation of rel. prov. of law NOT an error of law; **(iv)** when there's jurisdiction to decide particular matter, then there is jurisdiction to decide rightly or wrongly – incorrect decision does not render decision w/o jurisdiction ; **(v)** even clear erroneous decisions are NOT w/o juris (i.e. within juris); **(vi)** interpretation of law by E.T could not be supported by logical reasoning – even then his decision not 'without lawful authority'
Mian Jamal Shah v. Member, EC PLD 1966 SC 1 (5 MB, J.	WP filed against Order of Member, Election Commission by Khan NK --- HC allowed Khan's writ --- SC allowed appeal -	**Issue: pertains to proper counting of votes (should votes with foreign objects attached have been**	**J. KAIKAUS: (a)** even when judicial trib. acts illegally or with material irregularity in the exercise of its juris, the

| **Cornelius + J. Kaikaus)** | -- HC's Order set aside | **rejected?)–** according to P.O's counting, JS had 252 votes and Khan had 240 votes – matter went to R.O – according to RO, Khan got more votes and declared him winner --- matter went to member, EC --- EC decided in favor of JS --- **Khan filed writ against order of EC** --- HC allowed WP --- JS went to SC --- SC upheld EC's order, allowed appeal & set aside HC's order – JS won ---

Member, EC, after interpreting rel. provs. Of law came to the conclusion that ET could decide the matter and not EC – SC believed juris properly assumed and exercised by EC --- HC believed that incorrect decision on question of law making one to believe it cannot assume/exercise jurisdiction – such refusal to assume/exercise jurisdiction is an act w/o lawful authority – SC clearly disagreed

J. Cornelius: (i) expression 'lawful authority' has wider significance than the word 'jurisdiction' on the basis that it embraces authority | order cannot be quashed under para (ii) of Art. 98(2)(a) --- **(b)** simple finding that an act is without lawful authority is not sufficient – must further be found that the act/proceeding is of 'no legal effect' **--- (c)** an order of a judicial trib. made while it is acting within juris, but illegally or with material irregularity, can NEVER be said to be of no legal effect **; (d)** section 115, CPC for revision lies where subordinate court: (i) exercised juris not vested; (ii) fails to exercise juris ; (iii) in exercise of its juris, it acted illegally or with material irregularity --- this prov. shows that a court acting illegally or with material irregularity is still acting within juris --- if a dispute be in the proper forum, then the fact that illegalities/irregularities are committed in the determination of dispute does not render the proceeding without juris **--- (e)** only acts of judicial trib within juris but illegal are not null & void ; for 'administrative officers/authorities' there is no distinction b/w illegality and want of jurisdiction **--- (f)** not much difference b/w juris of HC acting under Art. 98(2)(a) and juris exercised by an ordinary civil court **---- (g)** although errors committed in the exercise of juris cannot be corrected under para (ii) of Art. 98(2)(a), however, para (i) can be of great help – it does not contain the words 'of no legal effect' and under it the HC can direct a |

		other than courts --- **(ii)** if member, EC would have asked for & received evidence re to pre-arrangement, then he would be 'exceeding his jurisdiction' since he would be enquiring into something which was clearly a corrupt practice and that only the ET could have done **J. S.A. Rehman:** Art. 98 could be invoked where authority either fails to exercise juris vested in it or exceeds its juris if order in question tainted with malafides --- member EC acted within juris in rendering decision --- he did NOT fail to exercise juris vested in him by law	person to perform his duty under law in accordance with law so as to avoid any illegal step in the exercise of juris --- **(h)** if court has juris to decide a matter, it has juris to decide rightly or wrongly – the word 'decide' implies a power to come to more than one conclusion **---** **(i)** however, the case is different when a court determines a matter re to its own juris for no court can, by misinterpretation of the law re to its juris alter the limits of its juris or the conditions to which it is subject **-----** **EXCEPTIONS:** HC does not have juris under Art. 98 to correct all errors of law re to merits of a dispute before a tribunal --- however, HC can interfere under Art. 98 where a tribunal **"has not applied its mind properly"** **---** there is a duty cast on every judicial tribunal to properly apply its mind to questions of fact and of law --- if there is failure in proper application of mind, HC can always quash the order **---** **(j)** erroneous decision as a result of misinterpretation of law is NOT open to challenge under writ jurisdiction
M. Husain Munir v. Sikandar <u>PLD 1974 SC 139</u> (3 MB, J. M. Gul)	WP filed against Order of member, BOR – LHC set aside order of member, BOR – SC allowed appeal – LHC's order set aside and BOR's order restored	Member, BOR passed an order in his revisional jurisdiction in proceedings for consolidation of land --- SB, LHC exercising writ juris set aside BOR's order --- SC to consider whether HC, by setting aside BOR's order on purely equitable grounds [i.e. ppl	HC could only set aside the BOR's order if it found it to be "without lawful authority and of no legal effect" ---- this expression only refers to jurisdictional defects and not mere erroneous decisions ---- mere erroneous decisions are not w/o juris ----- in this case, @ one stage, order was remanded to an authority to decide issue of limitation --- yet it

		will be uprooted after 15 yrs if BOR's order remained in field] has exceeded his juris under Art. 98 of the const? SC allowed appeal with costs & set aside LHC's order	decided on merits --- still order on merits not held to be without jurisdiction because in law the authority had power to decide the case on merits
Zulfikar Awan v. Secretary 1974 SCMR 530 (2 MB, J. Waheeduddin Ahmed)	WP against order of service tribunal --- WP dismissed --- leave to appeal before SC also dismissed by SC	P appointed in central govt dept on temporary basis – later transferred to prov. Govt --- according to new seniority list, P shown at sr. no. 34 – P challenged seniority list before service trib. --- partly accepted – P challenged ST's order by way of WP --- LHC dismissed WP --- SC also dismissed leave to appeal	Tribunal having jurisdiction to decide the matter --- it is competent to decide it rightly or wrongly --- mere incorrect decision does not render it without jurisdiction --- HC rightly dismissed WP – SC dismissed leave to appeal
M. Nawaz v. M. Ibrahim 1986 CLC 1680 (SB, LHC – J. Gul Zarin)	WP filed against order of ADJ – legislature abolished appeal in rent matters – both rent controller and ADJ upheld eviction of tenant --- LHC dismissed tenant's WP		Writ of certiorari --- courts act in supervisory and not in appellate jurisdiction --- courts would not review findings of fact properly reached
Utility Stores Corp. v. Punjab Labor Appellate Tribunal PLD 1987 SC 447 (2 MB, J. M. Haleem / J. Nasim Hasan Shah)	WP against orders of Labor Appellate Tribunal	Reorganization of utility stores – dispensed with services of extra Resp. staff/workers --- Rs after serving grievance notice, filed petition before labor court u/s 25-A --- labor court accepted Rs petition on principle that : "promotee has a right to be reverted back to its original post if its current post gets abolished" --- Appellate Tribunal upheld labor court's order	**M. Haleem:** (i) this reversion to original post depended on right of lien – this right of lien has no statutory basis – (ii) HC without considering whether the Rs had the right to be reverted to the posts of salesmen held the order to be just & proper (i.e. in accordance with law & accurate) ---- (iii) there was no violation of a "right guaranteed or secured by or under any law" and hence the Appellate Trib which was cognizant of the grievance did not have the jurisdiction to

| | | – Appellant filed WP – WP also dismissed --- **SC allowed appeal of Utility Stores and kicked out employees** | adjudicate upon it --- this reflects absence of jurisdiction of tribunal which the HC failed to take notice of

J. Nasim Hasan Shah: **(i)** a tribunal having jurisdiction to decide particular matter can only decide it rightly and NOT wrongly because the condition of grant of jurisdiction is that it should decide the matter in accordance with law ---- **(ii)** when a tribunal goes wrong in law, it goes outside the juris conferred on it (b/c the tribunal has juris to decide rightly but not the juris to decide wrongly) and the HC can quash the order on the ground that it is in **"excess of its jurisdiction"** ---- **(iii)** under Art. 4 of const., it is the right of every individual to be dealt with in accordance with law and so where law has not been correctly or properly been observed, a case for interference by the HC under its writ jurisdiction is made out ------ **(iv)** in instant case, terms 'just & proper' appearing in clause (5) of s. 25-A not rightly construed --- The labor court, under said provision of law, could only make a 'just' and 'proper' adjudication when an issue existed that could be tried in regard to the **violation of a right guaranteed or secured by or under any law** [remember it was stated above that right of lien had no statutory basis – was not a 'right guaranteed'] ---- Hence, merely because an order was thought to be 'just' and 'proper' |

			even though no justiciable issue in regard to the violation of a legal right existed was clearly liable to be corrected under the writ jurisdiction of the high court.”
Bahadur and others v. Umer Hayat and others - PLD 1993 Lahore 390 (SB, LHC - J. Ch. Fazal Karim)	**Not re to Art. 98 or to writ juris** --- Issue is: whether decree of a civil court declaring an order of an authority to be without jurisdiction and void can be challenged in another civil suit and whether the civil court can in the subsequent suit declare that the decree in the former civil suit was itself without jurisdiction and was of no legal effect? Held: NO!	Predecessor in Interest of Plaintiffs were occupancy tenants vide mutation dated 1911 – they mortgaged their occupancy rights in favor of S & A --- later in 1934, S&A transferred their mortgage rights to Predecessor In Interest of Defendants --- as is well known, occupancy rights extinguished and plaintiffs became owners of suit land in 1960 by operation of law --- plaintiffs in 1972 filed an application u/s 10 of Punjab Redemption and Restitution of Mortgaged Lands Act, 1964 for restitution of possession of mortgaged lands --- collector accepted application vide order dated 29/8/73 ---- the mortgagee defendants challenged the collector's order by way of civil suit --- suit was decreed vide judgment dated 7/7/1977 ---- though appealable decree, yet no appeal filed – matter attained finality --- then in 1979 the instant civil suit was filed	civil court which gave the decision dated 7/7/77 was interpreting the expression 'subsisting usufructuary mortgage' as it occurred in sections 10, 11, 12 of 1964 Act ---- **the learned judge had to interpret this expression in order to determine his own jurisdiction** ---- when an administrative officer acts illegally, he acts without jurisdiction. --- So if the administrative tribunal or authority have asked themselves the wrong question and answered that, they have done something that the Act does not empower them to do and their decision is a nullity. The question then is: does a **clear error of law** by a Court of law, shown to have been conferred the power to decide question of law, make the decision without jurisdiction or without lawful authority? **[question re to 'exercise' of jurisdiction]** ---- whether the learned Courts below were right in declaring that the decree of the learned Civil Judge dated 7-7-1977 was without jurisdiction and a nullity In holding that the Collector had acted ultra vires his powers under

		for a declaration that the court's decree dated 7/7/77 was itself without jurisdiction --- the trial court decreed the suit of plaintiff-owners vide judgment dated 27/4/82 --- the appeal filed by defendant-mortgagees was also dismissed by the ADJ vide judgment dated 13/10/83 --- the ADJ went onto hold that the "order passed by …….. civil judge ….. is patently illegal because the civil judge failed to understand the legal propositions involved therein ---- and also that order passed without jurisdiction is a nullity in the eyes of law and courts are competent to ignore the same". ---	sections 10, 11 and 12 of the 1964 Act, the learned Civil Judge was interpreting the words "subsisting usufructuary mortgage." Assuming that he was wrong in law in taking the view that the period of 60 years was to be reckoned from 1911 and that the application for restitution of possession **under** section 10 was not made timeously, the simple question is whether the learned Civil Judge had as a Court of general jurisdiction the jurisdiction to decide that question of law or not. The answer must be that he had the jurisdiction to decide it; and the fact that he decided it wrongly did not on the well-established principles stated above make his decree without jurisdiction ---- Geoffray Lane, L.J. in his minority judgment said: 'The Judge is considering the words in the schedule which he ought to consider. He is not embarking on some unauthorised or extraneous or irrelevant exercise. All he has done is to come to what appears to this Court to be a wrong conclusion upon a different question. It seems to me that, if this Judge is acting outside his jurisdiction, so then is every Judge who comes to a wrong decision on a point of law." This view of Geoffary Lane, L.J. was approved

			by the **Privy Council in South East Asia Fire Bricks case (1981 AC 363)** and by the **House of Lords in Racal Communication Ltd. (1981 AC 363)** and **so far as I know is the prevalent law of England. I respectfully adopt it.**
Ch. Muhammad Ismail v. Fazal Zada PLD 1996 SC 246 (2 member bench, J. M. Ilyas – leave refusing order) -------------------------- [cited with approval by J. Athar Min of IHC in Attock Gen Ltd. v. AC, LTU 2019 PTD 692 @ para 16]	court fee of Rs. 15,000/- payable – since required court fee not paid, plaint rejected by civil judge – petitioner challenged the said order of civil judge in the Lahore HC under article 199 --- LHC dismissed the petition in limine contending that as remedy of appeal was available, writ petition was not competent – against LHC's order, petition seeking leave to appeal before SC --- **leave refused by SC**	although petitioner accepted that remedy of appeal was available, his argument was that the civil judge did not provide him with an opportunity to make good the deficient court fee and thus exceeded his jurisdiction --- hence, the WP is maintainable want of jurisdiction, excess of jurisdiction and wrong exercise of jurisdiction defined by court	the learned Civil Judge had the jurisdiction to reject the plaint but he had allegedly done so in a wrong way. In other words, it is a case of wrong exercise of jurisdiction and not that of want of jurisdiction or excess of jurisdiction. --- Petitioner should have filed an appeal – nothing wrong with judgment of the LHC – **leave refused** **Attock Gen Ltd. v. AC, LTU 2019 PTD 692 @ para 16:** **"**What would be the extent of the question of jurisdiction and would any jurisdictional error, e.g. an erroneous interpretation of the law, also render a show-cause notice amenable to the jurisdiction under Article 199 of the Constitution? The august Supreme Court in 'Muhammad Ismail v. Fazal Zada' [PLD 1996 SC 246] has divided jurisdictional errors into three categories i.e. want of jurisdiction, excess of jurisdiction and wrong exercise of jurisdiction. The difference has been succinctly illustrated in the said judgment, and, therefore, on the same analogy the jurisdiction under the Ordinance may be discussed. If an authority having no power to decide a case under the statute issues

			a show-cause notice, it will tantamount to lack or want of jurisdiction e.g. the power vests in the Commissioner but a show-cause notice is issued by an Assistant Commissioner. Where there is limitation of pecuniary jurisdiction and a show-cause notice has been issued by an officer/authority in excess of his/her pecuniary jurisdiction, it will be termed as having acted in excess of jurisdiction. However, if an authority has both pecuniary as well as power to exercise jurisdiction, but misinterprets a law or provision of the statute, then it would be wrong exercise of jurisdiction. The latter category of jurisdictional error would not be amenable to the jurisdiction under Article 199. As a corollary, not every jurisdictional error would make a show-cause notice amenable to the jurisdiction of this Court under Article 199 of the Constitution"
Falaknaz Builders v. Karachi Building Control Authority 2001 YLR 2542 at 2553 F (SB, SHC – J. Ata ur Rehman)	**Not re to Art. 98 or to writ juris --- FACTS/ISSUE:** whether the suits in absence of notices under section 20-A of the Sindh Buildings Control Ordinance, 1979 (hereinafter referred to the "Ordinance of 1979" are maintainable?? **Held: yes**	Plaintiffs submitted that the suit is barred if the mandatory statutory notice is first not given – however, this is the general rule --- citations given that such notice is mandatory – then on exceptions certain citations given – exception is that notice is not necessary where the impugned action is malafide, illegal, unlawful, unconstitutional, taken in colorable exercise of power,	**The key question is as to whether an order suffering from error and violation of law can be termed as an "order without jurisdiction".** The dictates of public interest would mandate a precise definition of the term "jurisdiction". The controversy as to whether an error of law is to be equated with an order without jurisdiction should be settled in favour of assumption of jurisdiction rather than abdication thereof: as Wade very correctly observed that a good

		without jurisdiction and in violation of principles of natural justice ----	Judge extends jurisdiction" ---- **[I believe this means even an order based on error of law is "within jurisdiction"]** Even our Supreme Court in one case i.e. Utility Stores Corporation v. Punjab Labour Appellate Tribunal (PLD 1987 SC 447 page 452 H) has equated the term law with jurisdiction. This judgment has provided the solutions in striking certainty in this area. It is needless to stress that law favours an interpretation which gives rise to greater certainty. In the Utility Store case the Supreme Court has defined the expression "without jurisdiction" to include an action which is illegal i.e. where there is an error of violation of law. It has been held that the term -"jurisdiction" implies acting in accordance with law; accordingly where a Tribunal acting in goes wrong in law, it acts without and in excess of jurisdiction, which would also imply violation of Article 4 of the 1973 Constitution. ----- Tribunal invested with the jurisdiction to decide a case has no jurisdiction to decide it wrongly; it only has the jurisdiction to decide rightly **where an action is challenged on grounds of violation of law it would be an action without jurisdiction.** The term "law" not only includes the provisions

			of the statute but also the judicial principles decided by the Court through case-law. In case an authority acts in violation of a principle laid down by a Court in a decided case, the impugned action would be unlawful and without jurisdiction, since the term "law" includes both statute and case-law (see Shahid Mahmood v. K.E.S.C. (1997 CLC 1936 at page 1947 para. 13 including K). Thus, where a plaintiff complains that an action taken by the K.B.C.A violates a principle of law decided in a case, the plaintiff can come to the Court directly without service of the statutory notice under section 20-A, since violation of the judicial principle is also an illegal action and without jurisdiction.
Izhar Alam Farooqi, Advocate v Sheikh Abdul Sattar Lasi and others – 2008 SCMR 240 at 245 B (2 member bench, J. Nawaz Abbasi)		the liability of the respondents was approximately Rs. 1050 million whereas pecuniary jurisdiction of the banking court established under FIO 2001 was limited to Rs. 50 million --- The main controversy re to jurisdiction of banking court ---	**(i)** a court which has jurisdiction to adjudicate the dispute and pass an order also has implicit power to have the order implemented and mere erroneous order passed by the court of competent jurisdiction does not render the order without jurisdiction ----- **(ii)** jurisdiction cannot be assumed with the consent of the parties ---- **(iii)** an order passed or an act done by a court or a tribunal not competent to entertain the proceedings is without jurisdiction and that it is mandatory for the court or tribunal to attend the question of jurisdiction at the commencement of the proceedings because the jurisdictional defect is not removed by mere conclusion of trial or inquiry and objection to

			jurisdiction can be raised at any stage ---- **(iv)** reliance placed on **Rashid Ahmed v. State PLD 1972 SC 271** which says: - "**if a mandatory condition for the exercise of jurisdiction before a court, tribunal or authority is not fulfilled, then the entire proceedings which follow become illegal and suffer from want of jurisdiction --- any orders passed in continuation of these proceedings in appeal or revision equally suffer from illegality and are without jurisdiction.**"
Muhammad Ismail and others v Executive District Officer (Revenue) and others – PLD 2014 Sindh 367 at 370 A (DB, J. Salahuddin Panhwar)	WP against order of EDO (revenue)	petitioners filed miscellaneous application before the District Officer (Revenue) for cancellation thereof; during proceeding, they filed transfer application before the Senior Member Board of Revenue on the ground of partiality, while during pendency of such transfer application the respondent No.1, Executive District Officer (Revenue), in additional charge of respondent 2 (District Officer Revenue), delivered impugned order in favour of the respondent. **petitioner contended that impugned order is coram non judice; transfer application was pending hence respondent No.1 was not**	Here it is important to add that the writ of prohibition is an order directing an inferior tribunal or authority to refrain from continuing with a proceeding therein, on the ground that the proceeding is without or is in excess of jurisdiction or contrary to the laws of the land, and proceedings may be without jurisdiction if they contravene some enactment or some principle of common law hence the writ of prohibition lies on said ground during pending proceedings while the writ of certiorari comes into play when tribunal or authority has passed or done the act. Certiorari and Prohibition are based on the same principle but while the former can issue before the act is done, the latter is used to vacate the act after it is done.

		competent to pass such order **JUDGE CONCLUDED:** D.O. (Rev) also holding the charge of EDO (rev.) --- he should have passed the order in the capacity of D.O (rev) so that the aggrieved could have filed appeal before the EDO (rev) --- but he passed it as EDO (rev) --- **hence the order was coram non judice and hence of no legal consequence ---** One can competently hold two offices, if law so permits, yet the authority cannot use such dual capacity to frustrate the law or to take away the right of aggrieved party to approach higher forum (s), which, otherwise, is a legally created course. ---- dispute re grant of land cannot be decided in writ jurisdiction --- parties to approach proper forum --- **impugned order is without jurisdiction and hence same is set aside ---** petitioner's application to be deemed pending and matter remanded	Where it is prima facie found that there is violation of statutory rules by an authority or patent deviation from the prescribed procedure or that the authority acted beyond its jurisdiction then such action (s) can well be brought before the High Court(s) for examination because mere availability of alternate remedy would not absolutely bar High Court from entertaining such petition. Reference, if any can be made to the case of **Independent Music Group, SMC (Pvt.), v. Federation of Pakistan, reported in PLD 2011 Karachi 2494.** Supreme Court in the case of **Corruption in Hajj Arrangements in 2010, reported as PLD 2011 SC 963:** in the matter of exercise of power of judicial review in Pakistan we have not travelled so far as is the position in the neighboring country. By now, the parameters of the court's power of judicial review of administrative or executive action or decision and the grounds which the court can interfere with the same are well settled. Indisputably, if the action or decision is perverse or is such that no reasonable body of person , properly informed, could come to or has been arrived at by the authority misdirecting itself by adopting a wrong approach or has been influenced by irrelevant or extraneous matters the court would be

			justified in interfering with the same . [Commissioner of Income Tax v. Mahindra, (AIR 1984 SC 1182)]. With the expanding horizon of Articles dealing with Fundamental Rights, every executive action of the Government or other public bodies, if arbitrary, unreasonable or contrary to law, is now amenable to the writ jurisdiction of the Superior Courts and can be validly scrutinized on the touchstone of the Constitutional mandate The purpose of writ of prohibition and that of writ of certiorari is nothing but in other words the legislature has intended to ensure 'fair trial' as per Article 10A of constitution for every single individual and proceedings and exercise of jurisdiction by the authorities or inferior Court (s) cannot be left to go unchecked
PKP Exploration v. FBR 2021 PTD 1644 (SB-IHC, J. Babar Sattar)	**JUDGE SUMMARIZED AS FOLLOWS – WP maintainable where:** **1.** Where the impugned notice is without jurisdiction for being coram non judice or being issued by a person not vested with the authority under law to issue such notice. **2.** Where the impugned notice is non-est for purporting to exercise power and	petitioners challenging a SCN issued under STA 1990 – the citation only relates to the issue whether WP is maintainable against a SCN? --- **What made the petitioner file WP directly and not avail statutory remedies?** Because he believed that the impugned notice suffered from jurisdictional defect as it was issued on the basis of decision rendered by the	The jurisdictional defect that may be amenable to challenge before the High Court in constitutional jurisdiction is not every jurisdictional defect, but one that renders the action or order "palpably" or "wholly" without jurisdiction. In **Ch. Muhammad Ismail v. Fazal Zada (PLD 1996 SC 246)**, the august Supreme Court drew a distinction between "want of jurisdiction", "excess of jurisdiction" and "wrong exercise of jurisdiction", while highlighting that a decision cannot be

	jurisdiction for purposes alien to the empowering statute, thereby rendering it palpably or wholly without jurisdiction. **3.** Where the impugned notice suffers from mala fide for having been issued (i) for a collateral purpose that can be easily inferred from the facts and circumstances of the matter or (ii) in clear breach of procedural preconditions and pre-requisites prescribed by statute that is tantamount to colourable exercise of jurisdiction or abuse of authority.	learned Tribunal in S.T.A. No.314/LB/2014 which misconstrued the effect of SRO No 549(I)/2008 dated 11.06.2008. --- learned Tribunal erred in not reading the "and" as "or" and in relying on such decision of the Tribunal, the Officer Inland Revenue issued the impugned notice which consequently suffered from the jurisdictional defect of misconstruing SRO No.549(I)/2008	impugned before a High Court in its constitutional jurisdiction on the basis of wrongful exercise of jurisdiction. It has been held by superior courts that an order that is palpably without jurisdiction is amenable to writ jurisdiction – citations given – then meanings of 'palpable' provided ----- **Palpable means clear cut, apparent, certain , clear, self-evident, notable, glaring etcetera** Karachi High Court in **Abdul Salam Qaureshi v. Judge, Special Court of Banking (PLD 1984 Karachi 462):** "to amount to a nullity, an act must be non-existed in the eye of law, that is to say, it must be wholly without jurisdiction or performed in such a way that law regarded that as were colorable exercise of jurisdiction or unlawful usurpation of jurisdiction."