

ORDER SHEET
THE HIGH COURT OF SINDH AT KARACHI

C.P. No.D-2868 of 2025.

Date: Order with signature(s) of the Judge(s)

- 1. For orders on Misc. No.12790 of 2025 (Urgency)
- 2. For orders on office objection No.1 to 3.
- 3. For orders on Misc. No.12791 of 2025. (exemption)
- 4. For orders on Misc. No.12792 of 2025. (stay)
- 5. For hearing of main case.

30.06.2025.

Mr. Mohammad Adeel Awan, Advocate for the Petitioner.
Mr. K.A. Vaswani, Assistant Advocate General Sindh.

- 1) Urgency granted.
- 2) Office objection shall be complied within two weeks.
- 3) Exemption is allowed subject to all just exceptions.

4&5) Learned AAG is present and waives notice. It is jointly submitted that the present petition pertains to the vires of imposition of Infrastructure Cess. It is added that the matter has already been determined by a Division Bench of this Court in the case of Ibrahim Fibres Ltd. Vs. Province of Sindh and others (C.P. No.D-3309 of 2011 judgment dated 04.06.2021). Learned counsel for the petitioner submits that the ratio of the aforesaid judgment is squarely applicable to the present facts and circumstances, hence, this petition may be dismissed in mutatis mutandis application thereof; leaving the petitioner at liberty to seek appellate remedy along with the other similar placed parties. It is further informed by the learned counsel for the petitioner that the earlier judgment passed by a Division Bench of this Court has been challenged before the Honorable Supreme Court where appeal against the said judgment is pending. Learned AAG submits that he has no objection to the dismissal of this

petition in the manner as aforesaid. Order accordingly. The instant petition is dismissed accordingly.

JUDGE

JUDGE

Farooq PS/.