

ORDER SHEET
IN THE HIGH COURT OF SINDH KARACHI

C.P No.D-3526 of 2025

a/w C.P.Nos.3527 & 3528 of 2025

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|------|-------------------------------------|
| Date | Order with signature(s) of Judge(s) |
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PRIORITY

1. For orders of CMA No.16142/2025 (U/A)
2. For hearing of CMA No.14837 of 2025 (Stay)
3. For hearing of main case.

08.08.2025

Mr. Mazhar Imtiaz Lari, Advocate for the
Petitioners.

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1. Urgency granted.
- 2-3. Petitioners claim to be importers of goods and have challenged the levy of Infrastructure Fee/Cess on imported goods imposed by the Province of Sindh under the Sindh Finance Act, 1994 as amended from time to time, and then under the Sindh Development and Maintenance of Infrastructure Cess Act, 2017 as amended to-date. It is stated that identical petitions were dismissed by a learned Division Bench of this Court *vide Ibrahim Fibres Ltd. v. Province of Sindh* (2024 PTD 1360) by judgment dated 04.06.2021. Counsel seeks same judgment so that the Petitioners can avail remedy before the Supreme Court where said judgment is stayed with interim relief to importers upon appeals yet to be decided.

Though it is correct that different Benches of this Court have been disposing of petitions in the manner suggested by learned counsel, that has been on the assumption that a consignment imported by the petitioner is being subjected to said levy. It has transpired to us that like petitions are being filed only as a preemptive measure i.e. without a cause of action in the present. Therefore, learned counsel shall first

satisfy the Court that there is a cause of action in the present for approaching the Court. Learned counsel seeks time to satisfy the Court in that regard and if need be, to file additional documents.

To come up on 15.08.2025.

JUDGE

JUDGE

Nadeem/PA