

THE HIGH COURT OF SINDH, KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry
Mr. Justice Muhammad Jaffer Raza

C.P. No. D-4307 of 2025 : SKF Collection & others versus
Province of Sindh & others.

For the Petitioner : Mr. Obaydullah Mirza, Advocate.

For the Respondents : Mr. Pervez Ahmed Mastoi, Assistant
Advocate General, Sindh.

Date of hearing : 10-10-2025

Date of order : 10-10-2025

ORDER

Adnan Iqbal Chaudhry, J. - The Petitioner has 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. The challenge is on the ground that the levy is in fact a customs duty which is beyond the legislative competence of a Province. Admittedly, identical petitions were dismissed by a learned Division Bench of this Court in *Ibrahim Fibres Ltd. v. Province of Sindh* (2024 PTD 1360) by judgment dated 04.06.2021. The Petitioner prays for same judgment so that he can avail remedy before the Supreme Court where said judgment is stayed with interim relief to importers upon appeals yet to be decided. Learned Additional Advocate General, Sindh has no objection. Since *Ibrahim Fibres* has not been set-aside by the Supreme Court so far, it continues to be binding on this Bench. Therefore, this petition is dismissed for the reasons set-out in *Ibrahim Fibres*, however, only in terms of clauses (a) to (c) of para 27 of said judgment as the other clauses do not seem to be relevant to the Petitioner.

JUDGE

JUDGE

*PS/SADAM