

## THE HIGH COURT OF SINDH, KARACHI

**Present:**

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

C.P. No. D-4916 of 2025	:	R.B. & Company Versus The Province of Sindh & others.
C.P. No. D-4917 of 2025	:	M/s Rizwan & Company versus The Province of Sindh & others.
C.P. No. D-5120 of 2025	:	Dream Textile versus The Province of Sindh & others.
C.P. No. D-5121 of 2025	:	PRISM Industry versus The Province of Sindh & others.
C.P. No. D-5122 of 2025	:	Rose Textile versus The Province of Sindh & others.
C.P. No. D-5123 of 2025	:	Zomran Ghee and Oil Industries (Pvt.) Ltd. versus The Province of Sindh & others.
C.P. No. D-5124 of 2025	:	Zaitoon Industry versus The Province of Sindh & others.
C.P. No. D-5147 of 2025	:	Style Textile (Pvt.) Ltd. versus The Province of Sindh & others.
For the Petitioner(s)	:	Mr. Mazhar Imtiaz Lari Advocate holding brief for Mrs. Sofia Saeed Shah Advocate.
For Province of Sindh	:	Mr. Sheharyar Qazi, A.A.G.
Date of hearing	:	27.10.2025
Date of order	:	27.10.2025

### **ORDER**

**Adnan Iqbal Chaudhry, J.** - The Petitioners are 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. 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. Learned counsel prays for same judgment so that the Petitioner can avail remedy before the Supreme Court where said judgment is stayed with interim relief to importers upon appeals yet to be decided. Since *Ibrahim Fibres* has not been set-aside by the Supreme Court so far, it continues to be binding on this Bench. Therefore, both the petitions along with pending applications are dismissed on 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 Petitioners.

Office to place copy of this order in other connected petitions.

JUDGE

JUDGE

\*NADEEM QURESHI PA\*