

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. NO. D-1711 / 2018

Date	Order with signature of Judge
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PRIORITY

- 1) For hearing of CMA No. 26393/2019.
- 2) For hearing of CMA No. 7360/2018.
- 3) For hearing of main case.

17.11.2025.

Mr. Inzimam Sharif, Advocate for Petitioner.
Ms. Mehreen Ibrahim, Deputy Attorney General

The petitioner has assailed Rule 58B of the Sales Tax Special Procedures Rules 2007 ("**Impugned Rule**"). Learned counsel highlights that the question has already been determined by a Division-Bench of this Court in **New Allied Electronics Industries (Private) Limited vs. Federation of Pakistan & Others** reported as **2017 PTD 130 ("New Allied")**, whereby it was held that the Impugned Rule was ultra vires the provisions of the Sales Tax Act 1990, whereafter it was subsequently omitted. The law enunciated in New Allied is binding on this Bench. Therefore, this petition is allowed for the same reasons and upon same terms as expounded in New Allied.

J U D G E

J U D G E

Arshad/

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PRIORITY

- 1) For hearing of CMA No. 26393/2019.
- 2) For hearing of CMA No. 7360/2018.
- 3) For hearing of main case.

07.11.2025.

Mr. Inzimam Sharif, Advocate for Petitioner.
Ms. Mehreen Ibrahim, Deputy Attorney General
Mr. Munawar Ali Memon holding brief for
Mr. Qaim Ali Memon, Advocate for Respondent.

Mr. Munawar Ali Memon holds brief for Mr. Qaim Ali Memon states
that he is busy before Hon’ble Supreme Court. Adjourned to **17.11.2025.**
Interim order passed earlier to continue till next date of hearing.

J U D G E

J U D G E

Arshad/