

IN THE HIGH COURT OF SINDH AT KARACHI
(Extraordinary Constitutional Jurisdiction)

Const. Petition No. D – 2430 of 2016

Date	Order with signature of Judge
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Present:

Mr. Justice Aqeel Ahmed Abbasi
Mr. Justice Abdul Maalik Gaddi.

Priority.

1. For hearing of Main Case.
 2. For hearing of Misc. No.11574/2018.
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27.02.2019:

Mr. Shafiq Ahmed, advocate for the petitioner

Mr. Asraf Ali Butt, advocate for the respondent/CBF.

ORDER

1. Both the learned counsel submit that the controversy agitated through instant petition, relating to the authority of the respondent/Cantonment Board Faisal to impose the Shop Board Fee/Tax in the absence of any valid Notification issued by the Federal Government, has already decided by a Divisional Bench of this Court vide order dated 04.12.2014 in the case of *M/s. Pakistan State Oil Co. Ltd v. Cantonment Board Faisal & others* [C.P.No.D-126 of 2012] and several other petitions, as well as by the Hon'ble Supreme Court, vide order dated 13.05.2013 in the case of the *Cantonment Board Clifton v. Excise Pakistan Ltd. & another* [Civil Petition No. 76-K of 2012], whereby, it has been held that Shop Board Fee/Tax cannot be imposed by the Cantonment Board in the absence of any valid Notification by the Federal Government in terms of Section 60, 61 and 62 of the Cantonment Act, 1924. It has

been, therefore, requested that instant petition may also be disposed of in the similar terms.

2. We have heard the learned counsel for the parties, perused the record with their assistance and also gone through with the orders passed by this Court as well as Hon'ble Supreme Court as referred to hereinabove. It will be advantageous to reproduce the relevant finding as contained in the order passed by the Hon'ble Supreme Court, in respect of subject controversy, which reads as follows:

“ After arguing the case at some length, both the learned counsel have jointly stated that Shop Board Fee in fact is a tax and respondents will pay the same according to the notification duly issued in compliance of Sections 60, 61 and 62 of the Cantonments Act, 1924”.

3. Accordingly, by consent, we would dispose of instant petition in the above terms alongwith listed application.

J U D G E

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A.S.