

**ORDER SHEET**  
**THE HIGH COURT OF SINDH AT KARACHI**  
**C.P. No.D-825 of 2019**

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of CMA No.3480/2019
2. For hearing of main case.

**16.09.2021**

Mr. Muhammad Fahim Bhayo, Advocate for the Petitioner  
Mr. Ameer Bux Metlo, Advocate for Respondent  
Mr. Kafeel Ahmed Abbasi Deputy Attorney General  
Mr. Hussain Bohra, Assistant Attorney General.

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Petitioner's counsel has placed before us a letter dated 11.12.2019, which was issued in pursuance of Section 40B of the Sales Tax Act, 1990 to monitor different Sugar Mill which include the Petitioner as well. In the instant petition the petitioner has challenged the order dated 25.01.2019 issued by the Commissioner Inland Revenue, with the contention that Commissioner Inland Revenue after the amendment in the ibid law, through Finance Act, 1990 does not enjoy powers and authority.

We have heard the learned counsel. Perhaps this is an academic exercise in the light of the fresh order/permission issued to all the Sugar Mills as disclosed in the notice filed today by the petitioner's counsel dated 11.12.2019, which include petitioner as well, hence, the purpose of filing of this petition has been served. Accordingly, the instant petition is dismissed along with pending applications.

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