

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**

Suit No. 367 of 2019  
Apsis Pharmaceuticals v Federal Board of Revenue & Others

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DATE

ORDER WITH SIGNATURE OF JUDGE

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For hearing of CMA No. 2155/19. (U/O 39 Rule 1 & 2 CPC)

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**29.08.2019.**

Ms. Naheed Akhtar Bhatti, Advocate for Plaintiff.

Mr. Aamir Raza, Advocate for Defendants.

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It appears that the controversy, as raised in this Suit in respect of denial of exemption of sales tax on the packing material imported by the Plaintiff, already stands decided by a Judgment dated 02.08.2019 passed in **Suit No. 2067/2016 (M/s. Getz Pharma (Pvt) Limited v. Federation of Pakistan & others)** and other connected matters, wherein, the following Legal Issues were settled under Order 14 Rule 2 CPC:-

- i. Whether the Suits are maintainable?
- ii. Whether the Plaintiffs are entitled for exemption from sales tax on the imports of packing materials in terms of Entry No.105 of the 6<sup>th</sup> Schedule to the Sales Tax Act, 1990?
- iii. What should the decree be?

Since the same controversy is involved in this matter, the above Issues are also adopted in this matter and for the reasons so stated in the said Judgment and insofar as Issues No.1 is concerned, 50% of the disputed amount already stands deposited; hence the Suit is maintainable, whereas, Issue No.2 is answered in negative by holding that the Plaintiff is not entitled for claiming exemption of sales tax in terms of Entry No.105 of the 6<sup>th</sup> Schedule to the Act, on the import of

packing materials and as a consequence thereof, Issue No.3 is answered by holding that Plaintiff's Suit is hereby dismissed with all pending applications, whereas, the amount deposited, with profit, if any with the Nazir of this Court shall be paid to Defendant No.3 who should approach the office of the Nazir for such purposes.

Suit stands dismissed with pending applications.

J U D G E

Ayaz P.S.