

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 2018 of 2023

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Date	Order with signature of Judge(s)
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1. For orders on CMA No.9767/2023.
2. For orders on CMA No.9768/2023.
3. For orders on CMA No.9769/2023.
4. For hearing of main case.

**09.05.2023**

Mr. Rashid Mureed, advocate for the petitioner.

1. Granted. 2. Granted; subject to all just exceptions. 3 & 4. The petitioner has impugned an amendment to section 3 read with the Sixth Schedule of the Sales Tax Act 1990, whereby *inter alia* an exemption with regard to sales tax has been withdrawn. At the very onset, learned counsel was confronted as to what provision of the Constitution was allegedly infringed by mere withdrawal of an exemption, however, he remained unable to satisfy the Court in such regard.

An identical petition, being CP D 1818 of 2023, was dismissed vide an order of a Division Bench of this Court dated 05.05.2023. In *mutatis mutandis* application of the reasoning and ratio observed in the aforesaid order, per the binding *Multiline*<sup>1</sup> principles, this petition and accompanying application are hereby dismissed in *limine*.

JUDGE

JUDGE

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<sup>1</sup> *Multiline Associates vs. Ardeshir Cowasjee* reported as 1995 SCMR 362.