

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

Suit 1065 of 2023

Date: Order with signature of the Judge

For orders on CMA No.11902/2024

16.09.2024

Dr. Shahab Imam, advocate for the plaintiff

Messrs. Waleed Khalid and Shahid Iqbal Rana, advocates

Mr. Tahir Khalil advocate holds brief for Mr. Muhabat Hussain Awan, advocate for defendant

Ms. Alizeh Bashir, Assistant Attorney General

This suit, filed in the year 2023, seeks a declaration that the plaintiff is entitled for exemption under the Customs Act and the Sales Tax Act, 1990. Upon specific query as to whether any G.D. has been filed, none could be demonstrated. Since no G.D. was filed no specific denial of any sort by the FBR is apparent.

The remaining prayer clauses seek orders with respect to EMCO Industries Limited, the said entity has not even been impleaded herein. In view hereof the plaintiff has failed to demonstrate a cause of action, therefore, in exercise of powers pursuant to Order VII Rule 11 (a), the plaint is rejected.

Judge

Amjad