

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

**CP D 122 of 2025**

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DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For orders on CMA No.585/2025
2. For orders on CMA No.586/2025
3. For orders on CMA No.587/2025
4. For hearing of main case

**14.01.2025**

Mr. Muhammad Adeel Awan, advocate for the petitioner  
Mr. K.A. Vaswani, Assistant Advocate General Sindh

1. Granted.

2-4. Learned AAG is present and waives notice. It is jointly submitted that the present petition pertains to the vires of imposition of Infrastructure Cess. It is added that the matter has already been determined by a Division Bench of this Court in the case of Ibrahim Fibres Ltd. vs. Province of Sindh and others (**C.P.D 3309 of 2011 judgment dated 04.06.2021**). Learned counsel for the petitioner submits that the ratio of the aforesaid judgment is squarely applicable to the present facts and circumstances, hence, this petition may be dismissed in mutatis mutandis application thereof; leaving the petitioner at liberty to seek appellate remedy along with other similarly placed parties. Learned AAG submits that he has no objection to the dismissal of the petition in the manner as aforesaid. Order accordingly. The instant petition is dismissed.

Judge

Judge