

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 5533 of 2015  
CP D 6981 of 2015

---

Date	Order with signature of Judge(s)
------	----------------------------------

---

1. For orders on CMA No.1145/2025.
2. For orders on CMA No.1146/2025.
3. For orders on office objection.
4. For hearing of CMA No.28962/2015.
5. For hearing of main case.

**23.01.2025**

Mr. Asim Iqbal, advocate for the petitioners.

These petitions, pending since 2015, challenge the *demand* for advertisement tax. Two letters of demand dated 03.07.2013 and 15.10.2014 have been impugned; whilst the petitions were filed on 11.09.2015 and 06.11.2015 respectively. *Ad interim* orders were obtained at the very onset and the same subsisted till today, almost a decade later.

*Prima facie* the petitions are barred by *laches* and learned counsel made no attempt to dispel the preponderant bar in such regard.

Even otherwise no cavil was articulated to the enactment pursuant whereof such a levy was demanded; on the contrary a declaration was sought that the *demand* was dissonant therewith. Counsel remained unable to address as to why any such reservation could not be taken up in response to the impugned notices, with the issuing authority itself.

Therefore, no case is made out to perpetuate these petitions in the writ jurisdiction of this court, hence, the same are hereby dismissed along with pending applications.

Office is instructed to place a copy hereof in the connected file.

Judge

Judge