

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 77 of 2025

Date	Order with signature of Judge(s)
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1. For orders on CMA No.1712/2025.
2. For orders on CMA No.758/2025.
3. For orders on CMA No.759/2025.
4. For hearing of main case.

27.01.2025

Mr. Junaid Ahmed, advocate for the petitioner.

1. Granted. 2,3&4. This petition was heard on 24.01.2025, however, upon being confronted as to maintainability, time was sought to prepare. Today, once again, learned counsel remains unable to satisfy the court on account of maintainability.

Per learned counsel, no GD has been filed by the petitioner as of date since the consignment has not yet arrived, however, this petition has been preferred seeking to strike down SRO 929(I)/2024 dated 30.06.2024, on account a levy stated to be applicable to the petitioner's consignment.

Counsel demonstrated the existence of two previous instruments, issued in 2016 and thereafter, wherein the present quantum of levy was different, however, remained unable to assist as to how the prevailing duties, taxes etc. could be disregarded simply because the quantum had been lesser earlier.

Prima facie the nature of instrument and manner of imposition was consistent in the three SROs demonstrated before us. Learned counsel remained unable to assist as to how an instrument raising the quantum of levy was considered discrepant, when identical instruments, reducing the quantum, were being relied upon. Counsel also failed to address as to how any interpretation of an instrument issued by the Ministry of Industries & Production could be held to supersede an express benefit / imposition by the Finance Ministry.

In view hereof and coupled with the ratio illumined recently by the Supreme Court in *Mekotex*¹, no case is made out to merit invocation of the discretionary² writ jurisdiction of this Court, therefore, this petition, along with pending application/s, is hereby dismissed *in limine*.

Judge

Judge

Khuhro/PA

¹ Per *Mansoor Ali Shah J* in *CIR vs. Mekotex (CPLA 824-K of 2023) & connected matters*; yet unreported judgment dated 03.07.2024.

² Per *Ijaz Ul Ahsan J.* in *Syed Iqbal Hussain Shah Gillani vs. PBC & Others* reported as 2021 SCMR 425; *Muhammad Fiaz Khan vs. Ajmer Khan & Another* reported as 2010 SCMR 105.