

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Suit No.694 of 2024

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Date

Order with signature of Judge(s)

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1. For hearing of CMA No.8836/2024.

**30.10.2024**

Mr. Muneer Ahmed, advocate for the plaintiffs.  
Syed Mohsin Ali Shah, advocate holding brief for Barrister Syed  
Ahsan Ali Shah, advocate for the defendant.  
Ms. Sara Malkani, Assistant Attorney General.

This suit essentially challenges provisions of a fiscal law, Income Tax Ordinance 2001. *Ad interim* orders were obtained, having the effect of suspending the relevant law, and subsist till date.

Learned counsel was queried as to how an interim order could be sustained / maintained having the effect of suspending a law. Respectfully, he remained unable to assist.

The Supreme Court has consistently held, especially in revenue matters, that interim orders, having the effect of suspending a law, ought not to be passed. The same had been illumined in earlier judgments reported as PLD 1989 SC 61, 1993 SCMR 2350 and AIR 1985 SC 330; and recently reiterated in the order dated 29.02.2024, passed in the case of Commissioner Inland Revenue, Large Taxpayers Office vs. Pakistan Oilfields Ltd. Rawalpindi and others (Civil Petitions No.3472 to 3475 of 2023).

In *mutatis mutanis* application of the binding edicts, referred to supra, CMA 8836 of 2024 is hereby dismissed.

Learned counsel for the plaintiff is put on notice to satisfy this court as to how in exercise of powers per Section 9 CPC, read with enabling provisions of the Specific Relief Act, 1877, orders can be rendered to strike down another statute / provision thereof. Adjourned.

Judge