

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH KARACHI**  
**Const. Petition No. 5299 of 2024**

**DATE**

**ORDER WITH SIGNATURE OF JUDGES**

Fresh Case

1. For order on Misc. No. 23458/2024 (Urgent)
2. For order on CMA No. 23459/2024 (Exemption)
3. For order on CMA No. 23460/2024 (stay)
4. For hearing of Main case

**25.10.2024**

Ms. Soofia Saeed Shah Advocate for the Petitioner

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1. Urgency granted.
2. Exemption granted subject to all just exceptions.
- 3-4. Through instant petition, the Petitioner has challenged vires of infrastructure Cess levied by the Province of Sindh, through the Sindh Development and Maintenance of Infrastructure Cess Act, 2017.

It is noted that the issue as raised in this matter already stands decided by a Division Bench of this Court in the case of M/s. Ibrahim Fibres Vs. Province of Sindh (C.P. No. D-3309 of 2011) vide Judgment dated 04.06.2021, whereby the petitions have been dismissed. Under the given circumstances, learned counsel for the Petitioner seeks disposal of the petition in hand in light of aforesaid Judgment. Mr. Kashif Nazeer, Assistant Attorney General present in Court waives notice and does not oppose the submission.

In view of above, the instant petition stands disposed of along with listed application *mutatis mutandis* in the light of aforementioned Judgment.

JUDGE

JUDGE