

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
Constitution Petition No. D- 6581 of 2022

Date

Order with signature of Judge

**FRESH CASE.**

- 1) For orders on CMA No. 28061/22 (Ex/App)
- 2) For orders on CMA No. 28062/22 (stay)
- 3) For hearing of main case.

**22.10.2024.**

Ms. Ghazala Rafiq, Advocate for Petitioner.  
Mr. Kashif Nazeer, Assistant Attorney General.

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1. Granted.
2. Granted subject to all just exceptions.
3. Learned Assistant Attorney General present in Court waives notice of this case. Through this petition, the Petitioner has challenged the vires of Section 7E of the Income Tax Ordinance, 2001. It appears that this Court has already decided this controversy in the case reported as ***Hakimsons (Impex) (Pvt) Ltd & Others V/S Federation of Pakistan and Others (PLD 2024 Sindh 132)***, whereby, the Petitions stand dismissed.

Accordingly, in view of above, this Petition is dismissed for the reasons so assigned in the aforesaid judgment.

**J U D G E**

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Ayaz