

**ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P. No. D-5560 of 2021**

Date	Order with Signature of Judge
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1. For hearing of Misc. No. 23716/2020
2. For hearing of main case

07-02-2025

Mr. Arshad Hussain Shahzad Advocate for the Petitioner
Mr. Shamshad Ahmed Narejo Advocate for Respondent
Mr. Imran Ahmed Khan, Abro, Assistant Advocate General Sindh

The petitioner has challenged the vires of Sindh Sales Tax Withholding Rules and predicated thereupon has obtained *ad-interim orders*, having the effect of suspending the very enactment / provision under consideration.

The Supreme Court has deprecated the tendency to render interim orders having the effect of suspending a law. It has been consistently maintained, especially in revenue matters, that interim orders, having the effect of suspending a law, ought not to be passed. There is a plethora of edicts to such effect, including PLD 1989 SC 61, 1993 SCMR 2350 and AIR 1985 SC 330; and recently the same has been emphasized in the order dated 29.02.2024, passed in the case of Commissioner Inland Revenue, Large Taxpayers Office vs. Pakistan Oilfields Ltd. Rawalpindi & Others (Civil Petitions No.3472 to 3475 of 2023).

In *mutatis mutanis* application of the binding edicts, referred to supra, interim orders passed herein are recalled and CMA No.23716/2020 is hereby dismissed.

Judge

Judge