

ORDER SHEET  
IN THE HIGH COURT OF SINDH KARACHI

Const. Petition No. D-175 of 2026

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Date	Order with signature(s) of Judge(s)
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Fresh case

1. For orders on Misc. No.767/2026 (Urgent Application)
2. For orders on office objection Nos.1 and 2
3. For orders on Misc. No.768/2026 (Exemption Application)
4. For orders on Misc. No.769/2026 (Stay Application)
5. For hearing of main case

**16.01.2026**

M/s. Ghazi Khan and Ameer Nausherwan,  
Advocates for the petitioner

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1. Urgency granted.
2. Deferred.
3. Exemption granted subject to all just exceptions.
- 4&5. Learned counsel submits that the petitioner is a pharmaceutical company incorporated under the laws of Pakistan and registered with the Securities and Exchange Commission of Pakistan at Karachi. Learned counsel contends that through the instant Constitutional Petition, the petitioner has impugned the demand raised by Respondent Nos.3 and 4 vide Demand Notice-I dated 08.12.2025 and Demand Notice-2 dated 19.09.2025 directing the petitioner for recovery of arrears of EOBI contributions for the period between July 2013 to June 2024 under Land Revenue Act, 1967 as well as Show Cause Notice dated 27.10.2025 and Warrant of Distraint dated 24.12.2025. Copies of the impugned Demand Notices, Show Cause Notice and Warrant of Distraint and are available as Annexures B/1, B/2, B-3 and B/4 at pages 43, 45, 47 and 49 of the petition). Learned counsel also contends that the impugned demands are illegal and without lawful authority as, Respondent Nos.2 and 3 have failed to conduct the mandatory audit or inspection of the petitioner's office as required under Section 12 of the EOBI Act read with Employees' Old-Age Benefits (Verification) Regulations, 2007 and that there is no statutory authority divested under the EOBI Act, 1976, which allows for retrospective revision of rates or issuance of a demand notice for unpaid contributions determined otherwise than in accordance with Section 12 of the EOBI Act, 1976 read with applicable Rules.

Point raised by the learned counsel for the petitioner requires consideration. Let notice be issued to the DAG and the Respondents through the first three modes for **18.02.2026**. Meanwhile operation of the impugned demand notices dated 08.12.2025 and 24.12.2025 and show cause notice dated 27.10.2025 and Warrant of Distraint dated 24.12.2025 shall remain suspended till the next date of hearing.

**JUDGE**  
**HEAD OF CONST. BENCHES**

**JUDGE**