

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
Constitutional Petition No. D-4447 of 2020
Along with
C. P. No. D-3424 of 2019

Date Order with signature of Judge

PRIORITY.

- 1) For hearing of CMA No. 18759/2020.
- 2) For hearing of main case.

30.04.2025.

Mr. Aitzaz Manzoor Memon, Advocate for Petitioners.
Mr. Zeeshan Adhi, Additional Advocate General
Along with Mr. M. B. Ishaq, Advocate.
Mr. S. M. Abuzar Abbas, Inspect of Stamps.
Mr. Farhan Khanani, Inspector of Stamps.

In both these Petitions, the Petitioners have impugned the action of the Respondents whereby, the Petitioners have been asked to pay the stamp duty on issuance of Sukuk Certificates; however, it appears that the Petitions have been filed at a premature stage of some notice and apparently, no proper order has been passed in terms of Section 40 of the Stamp Act, 1899. It further appears that if at all any order is passed under Section 40, the same is appealable under Section 40B of the Stamp Act, 1899 as applicable in the Province of Sindh.

In view of the above, both these Petitions are disposed of by directing the Respondents to pass an appropriate order under Section 40 ibid after affording a proper opportunity of hearing in accordance with law. Once an order is passed and if the Petitioners are aggrieved, they may seek remedy in terms of Section 40B of the said Act. Till such time, the order is passed under Section 40, the Respondents shall not take any coercive measures against the Petitioners.

With these observations, both Petitions stand disposed of. Let copy of this order be issued to all concerned and office to place copy of this order in connected Petition.

ACTING CHIEF JUSTICE

J U D G E

Arshad/