

THE HIGH COURT OF SINDH, KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry
Mr. Justice Muhammad Jaffer Raza

C.P. No. D-5076 of 2025 : M/s. EVA Foods (Pvt.) Ltd. Versus The Province of Sindh & another.

C.P. No. D-5077 of 2025 : M/s CN PAK (Pvt.) Ltd. versus Province of Sindh & another.

For the Petitioner(s) : Mr. Mazhar Imtiaz Lari Advocate.

For Province of Sindh : Mr. Sheharyar Qazi, A.A.G.

Date of hearing : 27.10.2025

Date of order : 27.10.2025

ORDER

Adnan Iqbal Chaudhry, J. - The Petitioners are importers of goods and have challenged the levy of Infrastructure Fee/Cess on imported goods imposed by the Province of Sindh under the Sindh Finance Act, 1994 as amended from time to time, and then under the Sindh Development and Maintenance of Infrastructure Cess Act, 2017 as amended to-date. The challenge is on the ground that the levy is in fact a customs duty which is beyond the legislative competence of a Province. Admittedly, identical petitions were dismissed by a learned Division Bench of this Court in *Ibrahim Fibres Ltd. v. Province of Sindh* (2024 PTD 1360) by judgment dated 04.06.2021. Learned counsel prays for same judgment so that the Petitioner can avail remedy before the Supreme Court where said judgment is stayed with interim relief to importers upon appeals yet to be decided. Since *Ibrahim Fibres* has not been set-aside by the Supreme Court so far, it continues to be binding on this Bench. Therefore, both the

petitions along with pending applications are dismissed on the reasons set-out in *Ibrahim Fibres*, however, only in terms of clauses (a) to (c) of para 27 of said judgment as the other clauses do not seem to be relevant to the Petitioner.

Office to place copy of this order in other connected petition.

JUDGE

JUDGE

NADEEM QURESHI PA