

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
**Suit Nos. 507, 514, 530 of 2014**

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Date	Order with Signature of Judge
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Suit No.507/2014

For hearing of CMA No.4071/2014.

Suit No.514/2014

For hearing of CMA No.4165/2014.

Suit No.530/2014

For hearing of CMA No.4290/2014.

25.03.2019

**Mr. Abdul Ahad, Advocate for Plaintiff in Suit Nos.507 & 530 of 2014.**  
**Mr. Shahid Ali Qureshi, Advocate for Defendant / Department.**  
**Mr. Osman A. Hadi, Assistant Attorney General.**

x-x-x-x-x

In all these Suits, the plaintiffs have impugned SRO 140(I)/2014 dated 28.02.2014 whereby, the original SRO 649(I)/2013 dated 09.07.2013 was amended and the procedure of payment of Sales Tax and Federal Excise Duty was altered, and resultantly liability in respect of payment of the same was increased. On 28.03.2014 this Court through an ad-interim order, had suspended the operation of the amending SRO 140(I)/2014 dated 28.02.2014 and the plaintiff was directed to continue to pay Sales Tax and Federal Excise Duty in terms of original SRO 649(I)/2013 dated 09.07.2013. It further appears that thereafter, the impugned SRO was recalled / rescinded on 29.06.2014 and therefore, for all legal purposes, these Suits have served its purpose. On 4.2.2019 and 4.3.2019 while being confronted, Counsel for the plaintiff in Suit Nos.507 and 530 of 2014 had sought time to seek instructions and today he submits that as per his instructions, notwithstanding the withdrawal of the amending SRO, the plaintiff still

wishes to proceed with these matters. However, stance of the Plaintiff does not seem to be justified and reasonable; is rather misconceived inasmuch as the impugned Notification was suspended on the date when Suit No.507/2014 (which was followed in other Suits thereafter) was presented i.e. 28.3.2014. Subsequently, the said SRO stands withdrawn. Therefore, the cause of action no more remains alive. Though, while confronted, learned Counsel for the plaintiff has made an attempt that ultimately, if successful, the plaintiff would be entitled for refund of the extra duty and tax so paid; however, it reflects that no such prayer has been made in all these Suits; hence, this argument has no basis.

In view of this position, all these Suits have become infructuous and the same are accordingly dismissed as infructuous with pending applications.

**JUDGE**

*Shahbaz*