

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

**C.P. No.D-6865 of 2021**

DATE	ORDER WITH SIGNATURE OF JUDGE(S).
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Fresh Case

1. For order on Misc No.29710/2021 (Urgent/App).
2. For order on Misc No.29711/2021 (Exemption/App).
3. For order on Misc No.29712/2021 (Stay/App).
4. For hearing of Main Case.

**23.11.2021**

Mr. Mushtaq Hussain Qazi, Advocate for the petitioner.

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1. Urgency granted.
2. Exemption is granted subject to all just exceptions.
- 3-4. Learned counsel for the petitioner has challenged the vires of the recent amendment carried out in the Sales Tax Act, 1990 on insertion of sub-section 9AA in terms of Finance Act, 2021. On query as to how this insertion of sub-section 9AA is ultra vires of the Constitution, he has taken us to the fact that there are few independent units installed in the factory which are being run by a common electric meter and hence the consumption is not accurate for the purposes that this facility was granted in terms of the amendment as the electric units exceeds on account of other units. We are afraid we are not enquiring as to whether the petitioner is entitled to have such individual electric meters for different units installed in the same premises, however, when he was enquired about illegality of sub-section 9AA to the extent of it being declared by this Court as ultra vires, learned counsel has candidly conceded and submitted that he would withdraw this petition and would avail and exhaust legal remedy as available to the petitioner under the law.

Accordingly, this petition is dismissed as withdrawn along with pending application(s).

JUDGE

JUDGE

Ayaz Gul