

**ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI**

C.P. No.D-7364 of 2019

M/s Royal Enterprises  
Versus  
Federation of Pakistan & others

Date	Order with signature of Judge
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1. For hearing of CMA 32527/19
2. For hearing of main case

**Dated: 13.12.2021**

Mr. Imran Iqbal for petitioner.  
Mr. Hussain Bohra, Assistant Attorney General.  
Mr. Aamir Raza for respondent No.2.  
Ms. Masooda Siraj for respondent No.3

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This petition challenges Circular No.SI/Misc./13/2014:CC(Appr)/375 dated 22.11.2017, which issue perhaps has been dealt with and decided by a Division Bench of this Court in terms of judgment reported as 2019 PTD 1964 in the case of Sky Overseas v. versus Federation of Pakistan. In the circumstances, since the issue is covered by reported judgment of a Division Bench, we deem it appropriate to dispose of this petition on the same reasoning and rational and also the conclusion drawn therein which shall apply mutatis mutandis in the instant petition as well.

By consent petition along with listed application stands disposed of in the above terms.

**Judge**

**Judge**