

ORDER SHEET

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

**C P D 4331 of 2021**

---

DATE

ORDER WITH SIGNATURE OF JUDGE

---

1. For order on Misc. No.17707/2021
2. For order on office objection No.01
3. For order on Misc. No.17708/2021
4. For hearing on main case.

-----

**08.07.2021.**

Dr. Raana Khan, Advocate for the Petitioners.

-----

1. Granted.
2. Deferred.
3. Granted subject to all just exceptions.
4. This Petition has been filed seeking preclusion from payment of advertisement tax for the upcoming year; in view of the petitioners' claim that their business has been affected in the previous year.

Learned counsel for the petitioners relied upon the Sindh Covid-19 Emergency Relief Ordinance, 2020 ("Ordinance") in order to predicate the prayer in the petition. At the very outset learned counsel was confronted as to whether any such exemption had been granted in the Ordinance, or in pursuance thereof, and her entire response was rested on Sections 2 (i) and 3(2)(e) of the Ordinance.

We have heard learned counsel for the petitioners and perused the law under reference.

Section 2(i) is merely a constituent of the definition section stipulating the prescribed period; whereas, section 3(2) (e) stipulates that the Government *may* provide exemption in respect of provincial levies in a manner as notified by the Government.

A specific query was put to the petitioners' counsel as to whether the Government had notified any exemption in pursuance of the powers referred to above and the response thereto was received in negative. It is

thus apparent that no relief / exemption has been brought on record to which the petitioners may be able to claim entitlement.

Notwithstanding foregoing, it is noted that while the power to grant exemption was in respect of provincial taxes, however, the petitioners have impleaded respondents No.2 till 5 (Director Military Lands & Cantonments and respective Cantonment Boards) and sought the same relief there against. Learned counsel was queried as to how any power to grant exemption in respect of provincial levies could be extended to encompass federal levies. Learned counsel remained unable to articulate any rationale in such regard.

While, the power to grant exemption in respect of provincial taxes and levies was contained in the Ordinance, learned counsel has failed to demonstrate whether any such exemption was granted in respect of advertisement tax, and that also for a period subsequent hereto. We have not been assisted with any law to merit the invocation of discretionary writ jurisdiction of this court, hence, we find this petition to be devoid of merit. In view hereof, this petition is hereby dismissed *in limine*.

J U D G E

J U D G E