

**IN THE HIGH COURT OF SINDH, KARACHI**  
**Constitution Petition No. D-3854 of 2022**

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Date \_\_\_\_\_ Order with signature of Judge \_\_\_\_\_

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**Present: Mr. Justice Muhammad Junaid Ghaffar**  
**Mr. Justice Amjad Ali Sahito**

**Petitioner:** **Munib Ahmed Abdullah @ Munib Ahmed Sahil, in person.**

**Respondents:** **Federation of Pakistan & Others.**

- 1) For orders on Misc. No. 16826/2022.
- 2) For orders on office objection No. 12, 18 & 21.
- 3) For orders on Misc. No. 16827/2022.
- 4) For hearing of main case.

**Date of hearing:** **22.06.2022.**

**Date of Order:** **22.06.2022.**

**ORDER**

**Muhammad Junaid Ghaffar, J:-** Through this Petition, the Petitioner has sought a Declaration that the levy of Sales Tax on Petroleum Products is in violation of Article 77 of the Constitution of Islamic Republic of Pakistan and so also against the judgment of the Hon'ble Supreme Court reported as ***Engineer Iqbal Zafar Jhagra and another V/s. Federation of Pakistan and others (2013 S C M R 1337)***

2. We have heard Petitioner in person and perused the record. At the very outset, we have confronted the Petitioner firstly as to how the levy of Sales Tax (presently) is against the aforesaid judgment of the Hon'ble Supreme Court; and secondly, since the Law i.e. The Sales Tax Act 1990 is already in existence which otherwise fulfils requirement of Article 77 (ibid); and therefore, in these facts and circumstances, how this Petition is maintainable and the Petitioner in person is not able to respond to any of our queries satisfactorily.

3. It may be of relevance to observe that insofar as the above judgment of the Hon'ble Supreme Court in the case of ***Zafar Iqbal Jhagra (Supra)*** is concerned that was delivered in its peculiar facts and circumstances inasmuch as in crease in the rate of sales tax from 16% to 17% was introduced and levied

immediately on presentation of the Finance Bill (2013-2014) by seeking protection under the Provisional Collection of Taxes Act, 1931 and before passing of the Bill from the National Assembly and its culmination as an Act of the Parliament, which apparently is not the case in hand. Therefore, the said judgment has no relevance as to the present Petition, which otherwise is also silent to this factual position.

4. As to violation of Article 77 of the Constitution is concerned, as noted above, various Laws have been promulgated for levy of Sales Tax, which are in existence; including The Sales Tax Act, 1990, therefore, no such violation can be alleged as sought in the prayer through this Petition.

5. Lastly we may observe that in fact an attempt has been made by the Petitioner to seek publicity through filing of this petition without any justifiable cause of action. Per settled law public interest litigation should not be aimed at publicity, and that the Court must see that the member of public approaching the Court in public interest jurisdiction is acting *bonafide*<sup>1</sup>. Public interest litigation should not be mere adventure or an attempt to carryout fishing expedition to settle personal scores<sup>2</sup>. The court must distinguish between the **public interest litigation** and a **publicity interest litigation** or **private interest litigation** or **politics interest litigation**<sup>3</sup>.

6. In view of the above, this Petition appears to be misconceived and not maintainable; hence, was dismissed in limine by us by means of a short order on 22.6.2022 with cost of Rs.5000/- to be deposited in the account of Sindh High Court Clinic and these are the reasons thereof.

**J U D G E**

**J U D G E**

Ayaz P.S.

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<sup>1</sup> *Akhtar Hassan Khan v. Federation of Pakistan* (2012 SCMR 455)

<sup>2</sup> *Dr. B. Singh v. Union of India* (AIR 2004 SC 1923)

<sup>3</sup> *Mian Shabir Asmail v. The Chief Minister of Punjab* (PLD 2017 Lahore 597)