

ORDER SHEET  
**IN THE HIGH COURT OF SINDH AT KARACHI**  
 CP D 641 of 2023

DATE	ORDER WITH SIGNATURE OF JUDGE
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1. For hearing of Misc. No.2879/2023
2. For hearing of main case.

**20.02.2023.**

Mr. Maaz Waheed, advocate for the petitioner

Mr. Kafeel Ahmed Abbasi, Additional Advocate General Sindh

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Mr. Shamshad Ahmed advocate files Vakalatnama on behalf of respondents No.2 & 3 which is taken on record.

It appears that the controversy, as raised in this matter, has already been decided by a learned Division Bench of this Court in the case reported as Pakistan International Freight Forwarders Association through General Secretary Vs. Province of Sindh through Secretary and another (2017 PTD 1); whereas, earlier identical petitions have also been disposed of vide Order dated 22.10.2020 passed in C.P.D- 425 of 2019 and other connected matters, which reads as under:-

*“All listed Petitions were being fixed along with C.P.No.D-6831/2018 and other connected petitions; however, today Mr. Hyder Ali Khan and other learned Counsel appearing on behalf of various Petitioners submit that the controversy as raised in these matters pertaining to Levy of Sales Tax / Federal Excise Duty on Services of the Shipping and Freight Forwarding Agents stands decided by a Division Bench of this Court in the case reported as Pakistan International Freight Forwarders Association through General Secretary Vs. Province of Sindh through Secretary and another (2017 P T D 1), which according to them is though suspended before the Hon’ble Supreme Court; however, these Petitions can be disposed of in the same terms as contained in order dated 19.11.2018 passed in Suit No.1089 & 1090 of 2018 (Bank Alfalah Limited v Pakistan & Others), whereby the department has been restrained from proceeding with the impugned show cause notices till the matter is finally decided by the Hon’ble Supreme Court.*

*Mr Naeem Iqbal appearing on behalf of Sindh Revenue Board (“SRB”) has objected and submits that there are certain issues which the learned Division Bench has failed to appreciate in the case of Pakistan International Freight Forwarders Association (Supra) which he intends to argue and therefore this Court may decide the same.*

*However, to us this does not seem to be a proper approach inasmuch as now the matter is already before the Hon'ble Supreme Court and it would be inappropriate for us to dilate upon the same.*

*Therefore, since the matter stands decided as above, all these Petitions are disposed of by directing the Respondents not to proceed further with the impugned show-cause notices, issued to the Petitioners before us till the matter is finally decided by the Hon'ble Supreme Court. Once it is decided the parties may proceed and act accordingly.*

*All listed petitions are disposed of in the above terms. Office is directed to place copy of this order in files of all listed petitions."*

Accordingly, instant petition is also disposed of along with pending applications in the above terms.

J U D G E

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Amjad/PA