

Order Sheet

IN THE HIGH COURT OF SINDH AT KARACHI

Constitution Petition No. D – 48 of 2024

Date	Order with signature of Judge
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1. For hearing of CMA No.177/2024 (Stay).
2. For hearing of main case.

**08.01.2024**

Mr. Munawar-uz-Zaman, advocate for the petitioners.  
Ms. Noshaba Haq Solangi, A.A.G.

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The petitioner has challenged the validity of the Infrastructure fee/Cess vide Sindh Finance Acts enacted from time to time. The grounds taken have been decided by a learned Division Bench of this Court in the case of M/S Ibrahim Fibres Ltd. v/s. Province of Sindh & others vide judgment dated 04.06.2021. The petitioner seeks disposal of this petition on the same terms so as to appeal before the Hon'ble Supreme Court. The petition is therefore disposed of *mutatis mutandis* in terms of the aforesaid judgment i.e. as follows:

- (a) Insofar as the first four versions of law introduced through Sindh Finance Act, 1994, amended through Sindh Finance Act, 1996, the Sindh Finance (Amendment) Ordinance, 2001, and the Sindh Finance (Second Amendment) Ordinance, 2001 are concerned, their applicability on the petitioners who had litigated earlier and were Appellants in Sanofi Aventis, has attained finality and is a past and closed transaction, notwithstanding promulgation of its fifth version vide Sindh Finance (Amendment) Ordinance, 2006, further amended by The Sindh Finance (Amendment) Act, 2007 (Sindh Act No: II of 2007, and The Sindh Finance (Amendment) Act, 2009 (Sindh Act No: III of 2009);
- (b) The Sindh Finance Act, 2017, promulgated retrospectively with effect from 1.7.1994 is a valid law within the competence of the Provincial Legislature under the Constitution and is applicable retrospectively; however, [subject to (a) as above];
- (c) All imposition and collection of the impugned levy with effect from 1.7.1994 pursuant to section 1(3) of the Sindh Finance Act, 2017, being retrospective in effect has been validly done and collected; again however, [subject to (a) as above];

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