

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P. No.D-2390 of 2024

Date

Order with signature of Judge

FRESH CASE:

1. For order on CMA No.10903/2024 (Urgent).
2. For order on CMA No.10904/2024 (Exemption).
3. For order on CMA No.10905/2024 (Stay).
4. For hearing of main case.

Dated; 20th May 2024

Ms. Sofia Saeed Shah, Advocate for Petitioner.

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1. Urgency granted.
2. Exemption granted subject to all just exceptions.

3&4. Learned counsel for the petitioner, at the very outset, submits that the controversy agitated through instant petition regarding imposition of levy in the Province of Sindh for services rendered in respect of development and maintenance of infrastructure through Sindh Development and Maintenance of Infrastructure Cess Act, 2017 has already been decided by the Divisional Bench of this Court vide judgment dated 04.06.2021 passed in C.P. No.D-3309/2011 and others, wherein, such cess has been declared to be ultra vires, however, petitioner had approached the Hon'ble Supreme Court of Pakistan by filing Civil Petitions No.4288 to 4329 of 2021 and others, whereby, vide order dated 01.09.2021 the operation of impugned judgment dated 04.06.2021 has been suspended and the recovery of the impugned levy has been directed to be remained suspended, however, petitioners have been directed to furnish fresh bank guarantees equivalent to the amount of levy claimed by the respondents against release of all future consignments of imported goods. In support of her contention, learned counsel for the petitioner

has referred to Order dated 01.09.2021 passed by the Hon'ble Supreme Court of Pakistan in the aforesaid Civil Petitions, which is available as Annexure D-1 at pages 175 to 235 of instant petition, whereas, a copy of Order dated 06.05.2024 passed by this Court in C.P. No.D-2057/2024 [Re: Plastic World Ltd. v. The Province of Sindh and others] has also been placed on record today.

Mr. Khaleeq Ahmed, Deputy Attorney General and Mr.Saifullah, Asst. A.G. Sindh present in Court in some other cases, waive notice of instant petition, claim its copy and do not oppose disposal of instant petition in above terms.

Accordingly, instant Constitution Petition stands disposed of alongwith listed applications in terms of the order of the Division Bench of this Court, however, the release of future consignments of the petitioner will be subject to order of the Hon'ble Supreme Court, as referred to hereinabove.

CHIEF JUSTICE

JUDGE

Farhan/PS
