

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

Suit 407 of 2015

Date: Order with signature of the Judge

1. For orders on report of defendant No.1 dated 20.10.2021
2. For hearing of CMA No.4323/2015
3. For final arguments

28.08.2024

Mr. Sauban Tasleem, advocate holds brief for Mr. Kazim Hassan, advocate for the plaintiff

1&3. Deferred.

2. This suit was filed in the year 2015 and essentially it assails vires of Section 113C of the Income Tax Ordinance, 2001. Interim orders have been obtained at the very onset and subsists to this date having the effect of suspending the law.

The Supreme Court has consistently maintained that interim orders having the effect of suspending the law ought not to be ordinarily entertained and can be seen in the case reported in PLD 1989 SC 61, 1993 SCMR 2350 and AIR 1985 SC 330. The same was recently reiterated by the Supreme Court in the order dated 29.02.2024, passed in the case of Commissioner Inland Revenue, Large Taxpayers Office vs. Pakistan Oilfields Ltd. Rawalpindi and others Civil Petitions No.3472 to 3475 of 2023. In mutatis mutandis of the law enunciated, this application is hereby dismissed.

Judge

Amjad