

THE HIGH COURT OF SINDH KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry &
Mr. Justice Arbab Ali Hakro.

C.P. No. D - 4178 of 2024

[M/s. Al-Mashood Oil & Ghee Ind. (Pvt.) Ltd. v. POS and others]

Petitioner : M/s. Al-Mashood Oil and Ghee Industries (Pvt.) Ltd., through Mr. Mazhar Imtiaz Lari, Advocate alongwith Syed Zeeshan Ali, Advocate.

Respondents : Province of Sindh through Mr. Kafeel Ahmed Abbasi, Additional Advocate General Sindh.

Date of hearing : 03-09-2024

Date of order : 03-09-2024

ORDER

Adnan Iqbal Chaudhry J. - 1] Urgency granted 2] Exemption granted subject to all just exceptions.

3-4] The Petitioner has challenged the *vires* of the Infrastructure Cess levied on imports and exports by the Province of Sindh firstly by the Finance Act, 1994 and then by subsequent enactments up to the Sindh Development and Maintenance of Infrastructure Cess Act, 2017. At the outset, learned counsel for the Petitioner concedes that similar petitions were dismissed by a learned Division Bench of this Court in the case of *M/s. Ibrahim Fibres v. Province of Sindh* (C.P. No. D - 3309 of 2011) vide judgment dated 04-06-2021, which is presently in appeal before the Supreme Court of Pakistan in Civil Petition Nos.4288 to 4329/2021 and other connected matters, where the appellants thereof have been granted interim relief. Learned counsel prays that the instant petition may also be disposed of in line with *Ibrahim Fibres* so as to enable the Petitioner to approach the Supreme Court.

Mr. Kafeel Ahmed Abbasi, learned Additional Advocate General Sindh, present in other matters, enters appearance for the Respondents, waives notice and claims copy of the petition. Learned counsel for the Petitioner undertakes to provide the same during course of the day. However, learned A.A.G. Sindh states that he has no objection to the disposal of the petition in terms of *Ibrahim Fibres*.

In view of the foregoing, the petition is dismissed in terms of para-27 (a), (b) & (c) of the judgment in the case of *Ibrahim Fibres* which shall apply *mutatis mutandis* to the Petitioner.

JUDGE

JUDGE

SHABAN*