

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

High Court Appeals No.109 to 117 of 2022

(1) Be Energy Limited, (2) MSC Mediterranean Shipping Co. S.A. & others,
(3) National Foods Limited, (4) JS Bank Limited, (5) Reckitt Benckiser
Pakistan Limited, (6) Atlas Honda Limited & others, (7) Overseas
Pakistan Investors AG, (8) Habib Metro Pakistan (Private) Limited &
others and (9) FrieslandCompina Engro Pakistan Limited\

versus

Pakistan & others

Date	Order with signature of Judge
------	-------------------------------

1. For orders on exemption applications.
2. For hearing of main cases.
3. For orders on stay applications.

Dated: 07.02.2024

Mr. Samiur Rehman Khan for appellants.

Ms. Huma Sodhar undertakes to file her Vakalatnama on behalf of respondents department.

-.-.-

Instant High Court Appeals impugn orders passed in a number of suits on 17.04.202. The suits were disposed of in terms of the judgment passed in a number of constitutional petitions, including C.P. No.D-1849 of 2016 [Re: Messrs HBL Stock Fund through Trustee & others v. Additional Commissioner Inland Revenue & others] reported as 2020 PTD 1742. In the appeals the main ground, as raised, is that the leave was granted in respect of the above referred judgment of the learned Division Bench that was relied upon the learned Single Judge. The pendency of lis before a forum, which in the instant case is Supreme Court, could not have restrained learned Single Judge from passing impugned orders as it was judgment of learned Division Bench, which was binding upon learned Single Judge and not the leave granting order. The suits were thus rightly disposed of as the judgment of learned Division Bench, as relied upon, shall apply mutatis mutandis. Instant High Court Appeals are accordingly dismissed along with pending applications.

Judge

Judge