

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

S. no	HCA No.	Parties name
1	162/2021	Commissioner IR & others Versus Dewan Sugar Mills
2	184/2021	Commissioner IR & others Versus Habib Sugar Mills
3	185/2021	Commissioner IR & others Versus Habib Sugar Mills
4	252/2021	Commissioner IR & others Versus New Dadu Sugar Mills
5	253/2021	Commissioner IR & others Versus Digri Sugar Mills
6	254/2021	Commissioner IR & others Versus Digri Sugar Mills
7	255/2021	Commissioner IR & others Versus Baba Farid Sugar Mills
8	256/2021	Commissioner IR & others Versus Al-Abbas Sugar Mills
9	257/2021	Commissioner IR & others Versus Tharparkar Sugar Mills
10	258/2021	Commissioner IR & others Versus Sanghar Sugar Mills
11	259/2021	Commissioner IR & others Versus Mehran Sugar Mills
12	260/2021	Commissioner IR & others Versus Al-Noor Sugar Mills
13	261/2021	Commissioner IR & others Versus Faran Sugar Mills
14	262/2021	Commissioner IR & others Versus Sindh Abadgar Sugar
15	283/2021	Commissioner IR & others Versus Mehran Sugar Mills
16	284/2021	Commissioner IR & others Versus Al Abbas Sugar Mills
17	285/2021	Commissioner IR & others Versus Al Noor Sugar Mills
18	286/2021	Commissioner IR & others Versus Abdullah Shah Ghazi Sugar Mills
19	287/2021	Commissioner IR & others Versus Al Hamza Sugar Mills
20	288/2021	Commissioner IR & others Versus Sanghar Sugar Mills
21	289/2021	Commissioner IR & others Versus Darya Khan Sugar Mills
22	290/2021	Commissioner IR & others Versus Darya Khan Sugar Mills

Date	Order with signature of Judge
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1. For orders on exemption applications.
2. For hearing of main cases.

Dated: 20.03.2024

Mr. Ameer Bakhsh Metlo for appellants.

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Learned counsel appearing for appellants submits that appellants have filed these appeals against the common judgment of learned Single Judge wherein show-cause notices issued by Commissioner Inland Revenue under section 25 of Sales Tax Act, 1990 and/or under section 46 of Federal Excise Act, 2005 were challenged. Learned Single Judge decreed the suits and later in time, the question as raised and determined by learned Single Judge were finalized by learned Division Bench of this Court reported as 2023 PTD 576 (Wazir Ali Industries Ltd. v. Federation of Pakistan & others). That has covered and/or set at rest

the controversy as to the issues involved in the suit and in the judgment of the Division Bench reported above. Later in time the judgment of learned Division Bench of this Court was approved by Supreme Court when CPLAs filed against such judgment were dismissed via its order dated 15.01.2024. Mr. Metlo has placed copy of the judgment and the order, which are taken on record.

In view of above, in the light of ratio laid down in the aforesaid judgment of learned Division Bench followed by order of Supreme Court, referred above, no interference is required and the appeals are dismissed along with pending applications.

Judge

Judge