

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
HCA NO. 197 / 2021 a / w
HCA NO. 198 to 200, 214 to 219, 221 to 236, 238 to 245, 308 to 316 /
2021

Date

Order with signature of Judge

FRESH CASE.

- 1) For orders on office objection a/w reply as at "A".
- 2) For orders on Misc. No. 2912/2022.
- 3) For hearing of main case.

29.08.2024.

M/s. Ameer Bakhsh Metlo & Muhammad Hashim,
Advocates for Appellants.
Mr. Ayaz Sarwar Jamali, Advocate for Respondent.

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 CPLA 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. Office shall place copy of this order in all connected files.

J U D G E

J U D G E

Arshad/