

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
CP No.D-4621 of 2020

Date	Order with signature of Judge(s)
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1. For hearing of Misc. No.19536/2020.
2. For hearing of Misc. No.20332/2020.
3. For hearing of Main Case.

20.12.2024

Messrs. Shaheer Roshan and Sameer-ur-Rehman, advocates for the petitioner.
Mr. Muhammad Taseer Khan, advocate for the respondents.
Ms. Alizeh Bashir, Assistant Attorney General.

Per learned counsel for the petitioner, an increase in rate of taxation enacted vide the Finance Settlement Act, 2019 has been challenged in this Petition. Based on the challenge to the vires, ad-interim orders have been obtained having the effect of suspending the law.

It is settled law that no interim order can be passed having the effect of suspending the law. The Supreme Court has consistently held, especially in revenue matters, that interim orders, having the effect of suspending a law, ought not to be passed. The same had been illumined in earlier judgments reported as PLD 1989 SC 61, 1993 SCMR 2350 and AIR 1985 SC 330; and recently reiterated 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 mutanis* application of the binding edicts, referred to supra, interim orders are recalled and CMA 18286 of 2020 is hereby dismissed.

JUDGE

JUDGE

M.Khan