

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

C.P. No.D-1791 of 2023

Bazz Mobile Technologies (Pvt.) Limited
Versus
Federation of Pakistan and others

DATE	ORDER WITH SIGNATURE OF JUDGE(S).
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Priority

1. For hearing of Misc. No.8861/2023.
2. For hearing of main case.

Dated 17.04.2023

Mr. Maaz Waheed, Advocate for the petitioner.
Mr. Qazi Ayazuddin Qureshi, Assistant Attorney General.

Mr. Khalid Mehmood Siddiqui and Mr. Agha Shahid Majeed Memon, Advocates file their respective vakalatnamas for respondents No.3 and 4, which are taken on record. Mr. Faheem Raza, Advocate undertakes to file vakalatnama on behalf of respondent No.2.

Perhaps the question involved in this petition has earlier been dealt with in C.P No.D-5389/2022 [*Young Tech (Pvt.) Limited v. The Federation of Pakistan & others*] whereby a distinction was drawn between smart phone and mobile hand set and it was observed that such levy was only on the smart phones. The distinction is also to be applied in the present petition as well while the assessment is made. It is agreed by all learned counsel that the reasons and ratio of the judgment passed in the aforesaid petition be applied to this petition. Order accordingly. The finding and the ratio of the judgment shall apply *mutatis mutandis*.

The instant petition stands disposed of along with pending application(s).


JUDGE


JUDGE