

IN THE HIGH COURT OF SINDH AT KARACHI

Constitution Petition No.D-4427 of 2012

Date

Order with signature of Judge

HEARING OF CASE:

1. For hearing of CMA No.43345/2012.
2. For hearing of CMA No.23608/2012.
3. For hearing of Main Case.

Dated; 15th May 2025

Mr. Ijaz Ahmed Zahid, Advocate for Petitioner.

Mr. Irshad Ali, Assistant Attorney General.

Mr. Munawar Ali Memon, Advocate for Respondent.

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Ms. Summiya Kalwar, Advocate has affected appearance and filed Vakalatnama on behalf of the Sindh Revenue Board, which is taken on record.

In this matter, the Petitioner has sought various relief(s), including a declaration that Show Cause Notice dated 03.12.2012 is without jurisdiction and lawful authority. As to prayer clause(s) (a) and (b), it is a matter of fact that The Sindh Sales Tax Ordinance, 2000, which was applicable at the relevant time, has been declared as *ultra vires* by this Court in the case of ***Pakistan International Freight of Forwarders Association v. Province of Sindh and another [2017 PTD 1]***, whereas the Show Cause Notice in question pertains to the period from 01.07.2010 to 30.06.2011 when the said Ordinance, if at all, was applicable. From 01.07.2011 Sindh Sales Tax on Services Act, 2011 has been promulgated and remains effective.

Since, the Ordinance in question, which was applicable at the relevant time, has been declared as *ultra vires* the impugned Show Cause Notice cannot be acted upon any further, and therefore, with these observations, this Petition stands ***disposed of***.

ACTING CHIEF JUSTICE

JUDGE