

IN THE HIGH COURT OF SINDH AT KARACHI

Constitution Petition No.D-3965 of 2012

Date	Order with signature of Judge
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- HEARING OF CASE:
- 1. For hearing of CMA No.1329/2013.
 - 2. For hearing of CMA No.1163/2013.
 - 3. For hearing of CMA No.41267/2012.
 - 4. For hearing of Main Case.
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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.

On the last date of hearing, the following order was passed:

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“Learned Counsel for the Petitioners requests for a short adjournment to seek appropriate instructions from the Petitioner as to proceeding further with these petitions.

*Adjourned to **15.05.2025**. Interim order, passed earlier, to continue till the next date of hearing. Office to place copy of this order in the connected petition.”*

Today, learned counsel for the Petitioner submits that he has instructions to press Prayer Clause (a), which should be declared as *ultra vires*, notwithstanding the fact that the provisions of The Sales Tax Ordinance, 2000 have already been declared as *ultra vires* by this Court. The said prayer clause reads as under: -

“a) declare rule 55(1)(k) of the Sales Tax Special Procedure Rules, 2005, rules 2(liv) and 72 of the Sales Tax Special Procedure Rules, 2006 and rule 2(xxiii-a) and 39-A of the Sales Tax Special Procedure Rules, 2007 to be completely without jurisdiction, illegal, unconstitutional, void ab initio and of no legal effect, while annulling the same;”

However, we are of the considered view that the said declaration, even if granted, would be academic in nature

inasmuch as The Sindh Sales Tax Ordinance, 2000 has already been declared as *ultra vires* by a learned Divisional Bench of this Court in the case of ***Pakistan International Freight of Forwarders Association v. Province of Sindh and another*** **[2017 PTD 1]**, whereas the proceedings arising out of such Ordinance have already been decided by us independently in Special Sales Tax Reference Application No.234 of 2012 and other connected matters vide order dated 27.03.2025.

In view of such position, and without requiring us to give any such declaration as prayed this Petition has served its purpose, hence ***disposed of***.

ACTING CHIEF JUSTICE

JUDGE

Farhan/PS
