

IN THE HIGH COURT OF SINDH AT KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

Constitution Petition No. D – 4587 of 2025

(M/s Mega Oil and Ghee (Pvt.) Ltd & another versus Province of Sindh & another)

Mr. Asadullah Jan, Advocate for the Petitioner.

Mr. Pervaiz Ahmed Mastoi, A.A.G.

Date of hearing : 24.10.2025.

Date of order : 24.10.2025.

O R D E R

**Adnan Iqbal Chaudhry, J.** – The Petitioner is an importer of goods and has challenged the levy of Infrastructure Fee/Cess on imported goods imposed by the Province of Sindh under the Sindh Finance Act, 1994 as amended from time to time, and then under the Sindh Development and Maintenance of Infrastructure Cess Act, 2017 as amended to-date. The challenge is on the ground that the levy is in fact a customs duty which is beyond the legislative competence of a Province. Admittedly, identical petitions were dismissed by a learned Division Bench of this Court in *Ibrahim Fibres Ltd. v. Province of Sindh* (2024 PTD 1360) by judgment dated 04.06.2021. Learned counsel prays for same judgment so that the Petitioner can avail remedy before the Supreme Court where said judgment is stayed with interim relief to importers upon appeals yet to be decided. Since *Ibrahim Fibres* has not been set-aside by the Supreme Court so far, it continues to be binding on this Bench. Therefore, the petition along with pending application is dismissed on the reasons set-out in *Ibrahim Fibres*, however, only in terms of clauses (a) to (c) of para 27 of said judgment as the other clauses do not seem to be relevant to the Petitioner.

JUDGE

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