

**ORDER SHEET**  
**IN THE HIGH COURT OF SINDH KARACHI**

Constitutional Petition No. D – 5455 of 2025

DATE	ORDER WITH SIGNATURE OF JUDGES
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Priority:  
For hearing of main case.

**21.11.2025**  
Mr. Uzair Qadir Shoro, Advocate for the Petitioner.  
Ms. Mehreen Ibrahim, DAG.  
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Mr. Munawar Ali Memon Advocate files Vakalatnama for the  
Respondent No.3.

Learned counsel for the Petitioner submits that though there is already  
a judgment against the Petitioner in respect of the same issue, that judgment  
pertains to a different tax period whereas the instant petition is for a  
subsequent tax period and is therefore a fresh cause of action, hence a fresh  
petition. He further submits that in pending appeals before the Hon’ble  
Supreme Court of Pakistan, interim relief is not accorded for subsequent tax  
periods. In view of the explanation offered by learned counsel for the  
Petitioner, we dismiss this petition for reasons already set-out by this Court in  
the case of *International Brands Limited v/s Federation of Pakistan* (2024 PTD 49).

JUDGE

JUDGE

Nadeem Qureshi PA