## ORDER SHEET IN THE HIGH COURT OF SINDH KARACHI

Constitutional Petition No. D - 5303 of 2025

**D**ATE

## ORDER WITH SIGNATURE OF JUDGES

## **Priority**:

- 1. For hearing of CMA No.22107/2025.
- 2. 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