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**BEFORE THE HONOURABLE HIGH COURT OF SINDH AT
KARACHI**

Presented on 18/12/2013


Deputy Registrar (Writ)

Civil Petition 5442 /2013

M/s. Paramount Spinning Mills Limited, 2nd Floor, Finlay House, I.I.
Chundrigar Road, Karachi through its Manager, Mr. Muhammad Riaz

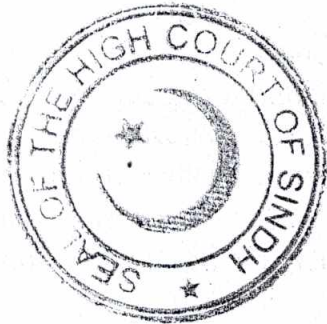
... PETITIONER

Versus

1. Federation of Pakistan through Secretary Ministry of Finance, Islamabad.
2. Chairman, Federal Board of Revenue /Secretary Revenue Division, Islamabad.
3. Chief Commissioner Inland Revenue, Large Taxpayers Unit, Karachi.
4. Province of Sindh through ^{Secretary of} Ministry of Finance, Karachi.
5. Sindh Revenue Board Shaheen Complex, M.R. Kiyani Road, Karachi through its Chairman.

... RESPONDENTS

**PETITION UNDER ARTICLE 199 OF THE CONSTITUTION
OF ISLAMIC REPUBLIC OF PAKISTAN, 1973**



ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

C.P. No.D-4062 of 2013 along with

4152 to 4161, 4483, 4502, 4588, 4660, 4734 , 4735, 4739, 4740 to 4744, 4786, 4793, 4847, 4850, 4870, 4871, 4954, 4955, 5127, 5131 to 5134, 5157, 5186, 5204, 5228 to 5231, 5281, 5299, 5339, 5340, 5341, 5383, 5384, 5419, 5437 to 5439, 5441, 5442, 5455 to 5462, 5464, 5483, 5508, 5509, 5514, 5517 to 5520, 5522 of 2013, 1003 to 1006, 1019, 1020, 1100, 111, 1110, 1121, 1122, 115, 1157, 1158, 117, 1205 to 1208, 1223, 1338 to 1346, 1379, 140, 180 to 182, 341, 350, 368, 433 to 446, 463 to 470, 564, 565, 607, 628, 652 to 655, 694 to 701, 728, 779, 780, 826, 884, 935 to 938, 945, 977, 992, 228, 1380, 682 of 2014

Date	Order with Signature of Judge
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28.5.2014.

Dr. Muhammad Farogh Naseem and Anwar Kashif Mumtaz, Advocate for the petitioners.

Ms. Sana Minhas, Advocate for petitioner in CP.No.D-4954 & 4955/13.

M/s. Hyder Ali Khan and Sami-ur-Rehman, Advocate in CP.Nos.D-4483, 4588, 4660, 4748, 5131, 5132, 5133, 5383 and 5384 of 2013.

Mr. Khalid Mehmood Siddiqui, Advocate in CP.No.D-140/2014.

Mr. Faiz Durrani, Advocate in CP.Nos.D-4739 to 4744 of 2013.

Ms. Soofia Saeed Shah, Advocate in CP.Nos.D-4062, 4850, 115/2014, 1344 to 1346, 1339, 1343, 1340, 1341, 1338 and 1342 of 2014.

Mr. Muhammad Afzal Awan, Advocate.

Mr. Salim-ul-Haq, Advocate holding brief for Mr. Siddiq Mirza, Advocate for FBR in CP.Nos.D-4155, 4160, 4161, 4483, 4660 4739, 4740, 4741, 5442, 4159, 4153, 4672, 4793, 4847, 5127, 5131, 5157, 5441 of 2013 and 17, 993, 437, 466, 5318, 5319, 5320, 115, 434, 436, 442, 481, 1157, 1158 of 2014.

Mr. M. Ali Talpur, Advocate in CP.Nos.D-433 to 446, 465 to 470, 652 to 655, 936 to 938 all of 2014.

Mr. Naeem Suleman, Advocate in CP.Nos.D. 5186, 5483 of 2013 and 180 to 182, 463, 464 and 1223 of 2014.

Mr. Amjad Jawaid Hashmi, Advocate for FBR.

Mr. Pervez Ahmed Memon, Standing Counsel.



Mr. Kashif Nazir Advocate for Department.
Ms. Masooda Siraj, Advocate for Department.

Mr. Sheikh Liaquat Hussain, Standing Counsel.

Learned counsel for the petitioners at the very outset submits that during pendency of the instant petitions, the Ministry of Finance, Economic Affairs, Statistics and Revenue, (Revenue Division), Government of Pakistan, Islamabad has issued S.R.O. No.212(I)/2014 dated 26th March, 2014, whereafter the grievance of the petitioners has been redressed, hence does not press the instant petitions. He has placed copy of such notification on record which reads as under:-

NOTIFICATION
(SALES TAX)

S.R.O. 212(I)/2014.- In exercise of the powers conferred by clause (22-A) of section 2 of the Sales Tax Act, 1990, the Federal Government is pleased to declare the tax levied under the following laws to be provincial sales tax for the purpose of input tax under the said Act, namely:-

- (a) Balochistan Sales Tax Ordinance, 2000 (Balochistan Ordinance No.I of 2000);
- (b) the Islamabad Capital Territory (Tax on Services) Ordinance, 2001 (XLII of 2001);
- (c) the Sindh Sales Tax on Services Act, 2011 (Sindh Act No.XII of 2011) and
- (d) the Punjab Sales Tax on Services Act, 2012 (Punjab Act No.XLII of 2012).

2. *This notification shall take effect and shall be deemed to have been in effect from the 1st July, 2013.*

Counsel for the respondents as well as Standing Counsel do not controvert such position. Accordingly instant petitions stand dismissed as not pressed along with listed applications.

Sd/- Ayaz Ahmed Akhbar

Sd/- Ahsan ul Haq

[Signature]

JUDGE

JUDGE



Certified To Be True Copy

C 10/06/2017

Addressed Receipt

HIGH COURT OF SINDH AT KARACHI

COPY APPLIED FOR ON Seven June 2014

FEE ESTIMATE ON Tenth June 2014

ESTIMATED FEES DEPOSITED ON

COPY MADE READY ON 10-6-2014

STAMPS SUPPLIED ON

COPY CERTIFIED ON

COPY DELIVERED ON

COPYING FEE	:	3	PAGE :	RS: 200 -
URGENT FEES	:		PAGE :	RS: 10
COMPARING FEES	:		PAGE :	RS: 1

TOTAL RS: 210

A
10/6/2014

PREPARED BY
COMPARED BY

C 10/06/2017