

**ORDER SHEET****IN THE ISLAMABAD HIGH COURT, ISLAMABAD.**  
**JUDICIAL DEPARTMENT.****W.P. No.2557 of 2021**

Umar Spinning Mills Private Limited

**Vs.**

The Federation of Pakistan, etc.

<b>S. No. of order/ proceedings</b>	<b>Date of order/ Proceedings</b>	<b>Order with signature of Judge and that of parties or counsel where necessary.</b>
01.	15.07.2021	Mr. Khalil-ur-Rehman, Advocate for the petitioner.

Through the instant petition, the petitioner has challenged the *vires* of clauses (h) and (i) incorporated in section 8 (i) of Sales Tax Act, 1990 through section 4 of the Finance Act, 2014.

2. Learned counsel for the petitioner, *inter alia*, contended that the insertion of impugned clauses is in violation of the law. It was further contended that it deprives the petitioner of his right for adjustment of input tax and is in violation of Articles 23 and 24 of the Constitution of the Islamic Republic of Pakistan, 1973. It was pointed out that a similar point is agitated in writ petition No.4313 of 2017 pending in this Court, in which notice has been issued to the respondents.

3. Notice to the respondents, who shall file report and parawise comments/reply, so as to reach this Court within a fortnight. To be heard alongwith W.P No.4313 of 2017. Since *vires* of Federal Statute have been challenged, therefore, notice under Order 27-A CPC shall also be issued to the Attorney General for Pakistan.

4. Re-list on 23.08.2021.

**C.M No.01 of 2021**

Dispensation sought for is allowed subject to  
all just and legal exceptions.

**C.M No.02 of 2021**

Notice.

**(AAMER FAROOQ)  
JUDGE**

Niqab Mohmand/\*