

**IN THE SUPREME COURT OF PAKISTAN**  
(APPELLATE JURISDICTION)

**PRESENT:**

MR. JUSTICE MIAN SAQIB NISAR  
MR. JUSTICE EJAZ AFZAL KHAN

**CIVIL PETITION NO. 1796 OF 2013**

(Against the order dated 10.10.2013 of the High Court of Sindh, Karachi passed in CP No.3757-D/2013)

Commissioner Inland Revenue, Zone-I, Karachi

...Petitioner(s)

Versus

Yaqoob Ahmed and others

...Respondent(s)

For the petitioner(s): Syed Razaqat Hussain Shah, AOR

For the respondent(s): Syed Naveed Andrabi, ASC

Date of hearing: 20.11.2013.

**ORDER**

**MIAN SAQIB NISAR, J.-** Respondent No.1 by virtue of a constitution petition filed before the learned High Court of Sindh challenged the provisions of Income Support Levy Act, 2013 as being illegal and unlawful on number of grounds and the learned High Court, seized of the matter, vide impugned order has allowed the interim relief to respondent No.1, in that, he has been allowed to file the returns of income manually without filing the income support levy proforma. It has been argued, that through an interim order the provisions of law (*statute*) to which presumption of constitutionality is attached cannot be rendered ineffective and nugatory, directly or indirectly; to support the above, reliance is placed on the case reported as **Federation of Pakistan Vs. Aitzaz Ahsan and another (PLD 1989 SC 61)**. Leave is granted, *inter alia*, to consider the above. In the meantime, operation of the impugned order is suspended.

Sd/- Mian Saqib Nisar J

Sd/- Ejaz Afzal Khan J

Certified to be True Copy

Superintendent  
Supreme Court of Pakistan  
Islamabad

Islamabad, the

20<sup>th</sup> November, 2013.

Not Approved For Reporting.

Ghulam Raza/\*

20.11.2013

