

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 351 of 2022  
CPs D 1124, 2159, 2278, 2717, 3134, 352, 353, 479, 4943, 608, 635, 688,  
708, 820, 863 & 977 of 2022

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Date	Order with signature of Judge(s)
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1. For orders on Nazir report dated 26.01.2022.
2. For hearing of CMA No.1742/2022.
3. For hearing of main case.

**11.03.2025**

Messrs. Basim Raza, Abdul Ahad, Syed Ali Mehdi, Muhammad Mushtaq, Tasleem Hussain Maitlo, Altaf Hussain, Moin Sandilo, advocates for the petitioners

Messrs. Pervaiz Ahmad Memon, Zohaib Korai for Khalid Mehmood Siddiqui, Muhammad Khalil Dogar, advocates for respondents

Mr. Kashif Nazir, Assistant Attorney General  
Ms. Shazia Sheeraz, Collector Exports PQA  
Mr. Amin Haider Shah, D.C. CoC Exports  
Mr. Rizwan Memon, Commissioner CTO  
Syed Mashkoo Ali, Additional Commissioner RTO-II, Karachi  
Mr. Muhammad Azhar, Manager EPZA

Mr. Fawad Chand advocate files Vakalatnama of Mr. Shahnawaz Memon, advocate for respondent-FBR and Mr. Ameer Bakhsh Metlo advocate files Vakalatnama on behalf of respondent-Commissioner IR. Both vakalatnamas are taken on record.

Per learned counsel for the petitioner, essentially controversy relates to exemption available to the Export Processing Zone. It is demonstrated that for a period of six months they were withdrawn, however, immediately thereafter they were reinstated. It is the case of the petitioner that entire purpose of functioning in EPZ is being exempted from such fiscal measure and while the protection remains, the withdrawal thereof of the intervening six months is without precedent or justification. Statement has been filed on behalf of the petitioner's counsel along with copy of circular 3/2025 which reads as follows :

*"GOVERNMENT OF PAKISTAN  
COLLECTORATE OF CUSTOMS EXPORTS  
PORT MUHAMMAD BIN QASIM  
Customs Building, Export Processing Zone, Karachi. Tel # 021-99208061*

C. No. SI/MISC/12/2024/CUS/EPZ/CIDR

04.03.2025

**CIRCULAR 03 OF 2025**

**SUBJECT:** *RELEASE OF POST-DATED-CHEQUES (PDCs) FROM NAZIR OF HIGH COURT OF SINDH IN COMPLIANCE WITH ORDER DATED 31.08.2023 IN C.P. NO. D-351 OF 2022 ALONG WITH C.P.NO. 1124,2159, 2278,2717,3134,352,353,479,4943,608,635, 688, 708, 820, 863 & 977/2022*

*Reference this office's Circular No. 1 of 2025 dated 17.02.2025 on the subject cited above wherein this office categorically directed all investors to approach the worthy Nazir of the Sindh High Court for release of their Post-Dated*

*Cheques (PDCs) so that compliance of the Court can be submitted to the extent of this Collectorate on the next date of hearing i.e. 11.03.2025.*

2. *However, it has been noted with utmost concern that despite the commitment made by the investors/petitioners during the meeting at Customs House KEPZ on 17.03.2025 in presence of Member CIDR and even after issuance of Circular # 01 of 2025 dated 17.02.2025, none of the investors approached the office of worthy Nazir till date for the needful. It is informed that the inaction on the part of Investors/petitioners involved in the petition to get the PDCs released shall be tantamount to non-compliance in Court order, the onus of which shall lie fair and square on the shoulders of the investors/petitioners.*

3. *Therefore, all investors involved in the subject CPs are once again directed to approach the office of the worthy Nazir on immediate basis to initiate release of their PDCs deposited with his office. Appraising Officer Noor-ul-Hassan (Cell # 0300-2400629) is hereby nominated from this office to coordinate with investors and to deal with provision of NOCs regarding release of PDCs at the office of worthy Nazir.*

*Sd/-  
(Deputy Collector)  
KEPZ"*

Learned Assistant Attorney General states that this matter has to be taken up by the FBR and in such regard it may be just and proper for the petitioner/s to make representation there before and any outcome thereof would of course be subject to the challenge by any person aggrieved. The respective learned counsel for the petitioner states that petitions may be disposed of with directions that the petitioner shall prefer the relevant representation before the FBR within a period of 15 days hereof. Scope of the representation is the justification for the six months intervening period and the release of security put in place in such regard. He seeks that representation be determined vide a speaking order after providing opportunity of hearing to the respective petitioners, however, in the intervening period the security lying with the Nazir remains intact and not be enforced.

Respective learned counsel and Ms. Shazia Sheeraz, Collector Exports PQA, Mr. Amin Haider Shah, D.C. CoC Exports, Mr. Rizwan Memon, Commissioner CTO, Syed Mashkoor Ali, Additional Commissioner RTO-II, Karachi, Mr. Muhammad Azhar, Manager EPZA, articulate no cavil to the aforesaid and state that petitions may be disposed of in the said terms. Order accordingly.

The presence and assistance of the learned officers of FBR is appreciated. Office is instructed to place copy hereof in each connected file.

Judge

Judge