

ORDER SHEET
HIGH COURT OF SINDH AT KARACHI

Suit No.1243 of 2017

DATE ORDER WITH SIGNATURE(S) OF JUDGE(S)

For hearing of CMA No.7881/2017

15-05-2017

M/s.Haider Waheed and Ahmed Masood, Advocates for the Plaintiff.
Mr.Abdul Qadir Leghari, Assistant Attorney General.
Mr.Ilyas Ahsan, Law Officer, FBR
Ms.Mehmoona holding brief for Mr.Sohail Muzaffar, Advocate for
Defendant No.3
Mr.Jawed holding brief for Ms.Massooda Siraj, Advocate for Defendant
No.2

Ms.Mehmoona undertakes to file Vakalatnama of Mr.Sohail Muzaffar,
Advocate for Defendant No.3 in the office and Mr.Jawed undertakes to file
Vakalatnama of Ms.Massooda Siraj, Advocate for Defendant No.2 in the
office.

The case of the plaintiff is that they imported Primary/Secondary
Galvanized Steel Coils from South Africa. Previously the defendant No.3
assessed the value of product in HS Code No.7210.4990 to be 20-40%
more than the transactional value of the same. At present the consignment
of the plaintiff is arrived at Port Qasim and Goods Declaration has been
filed but according to the plaintiff the value has been assessed exorbitantly
whilst the transactional value is US\$ 495 for the Secondary Galvanized
Coils. Learned counsel pointed out page-15 of the court file, which is an
application under Section 25-A of the Customs Act, 1969 to the Director
Valuation, Custom Valuation Department, Custom House, Karachi for the
reduction of Custom ITP Value for the imported consignment which is
pending. Learned counsel also pointed out 02 Goods Declarations

(available at page 45 and 59). He argued that directions may be issued to the defendants to release the consignment subject to payment of differential value of customs duties and taxes to the concerned Collectorate. The learned counsel appearing for defendant No.2 and defendant No.3 as well as Mr.Ilyas Ahsan, Law Officer, FBR have no objection on this proposal and also for disposal of the suit in the following terms:-

- (a) The defendant No.3 shall release the consignment of the plaintiff subject to furnishing Bank Guarantee/Pay Order equivalent to the differential amount of duties and taxes to the satisfaction of the concerned Collectorate.
- (b) The plaintiff's application under Section 25-A which is pending before the Director Valuation, Custom Valuation Department shall be decided within 45 days and till such time the application is decided, Bank Guarantee/Pay Order shall not be encashed.
- (c) In case the plaintiff application under Section 25-A is dismissed or rejected by the Director Valuation, Custom Valuation Department then at least 07 days' time will be available to the plaintiff to seek proper remedy and till seven days' time also, the Bank Guarantee/Pay Order shall not be encashed by the defendants.

The pending application is also disposed of.

Judge