

ORDER SHEET

IN THE HIGH COURT OF SINDH, AT KARACHI

Suit No.1527 of 2017

DATE	ORDER WITH SIGNATURE OF JUDGE
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For hearing of CMA No.9554/17 (U/O 39 rule 1 & 2)

19.06.2017

Mr. Muhammad Anas Makhdoom alongwith Ahmed Farhaj,  
Advocate for Plaintiff.

Ms. Masooda Siraj, Advocate for Defendant Nos.3 & 4.

Mr. Kashif Nazir, Advocate for Defendant No.5.

Mr. Masood Hussain Khan, Assistant Attorney General.

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Ms. Masooda Siraj, Advocate for Defendants No.3 & 4 while Mr. Kashif Nazeer, Advocate undertakes to file Vakalatnama on behalf of Defendant No.5. Basically, the Plaintiff has claimed entitlement of Exemption Certificate in terms of SRO 947 of 2008 read with Sections 148 and 159 of the Income Tax Ordinance, 2001 from payment of any advance tax on imports of plant and machinery. Learned counsel himself pointed out page 335, which is an order passed by me in Suit No.1199/2017 and requests that this Suit may be disposed of in similar terms. The Counsel for the Defendants have also gone through the order. They have no objection. By consent, the Suit is disposed in the following terms.

- i. The plaintiff may file revision under Section 122-B of the Income Tax Ordinance, 2001 to the Chief Commissioner against the refusal order of exemption which will be decided in accordance with law and after providing ample opportunity of hearing to the plaintiff.
- ii. The consignment shall be released on furnishing bank guarantee equivalent to the differential amount of tax to

the concerned Collectorate of Customs. The bank guarantee shall not be encashed at least one week if the decision of Chief Commissioner goes against the plaintiff, however, it is clarified that within one week the plaintiff will file the revision application.

J U D G E

Ayaz