ORDER SHEET
HIGH COURT OF SINDH, KARACHI

Suit No. 2258 of 2017

Date	Order with signature of Judge

Present
Mr. Justice Muhammad Ali Mazhar.

Pakistan Synthetics Limited.....................................Plaintiff

Versus

Federation of Pakistan & others ....Defendants

Date of hearing 02.11.2017

Mr. Muhammad Anas Makhdoom advocate for the plaintiff.

Mr. Abdul Qadir Leghari, Assistant Attorney General.

M. Ilyas Ahsan, Principal Appraisal (Legal), Custom Department.

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Muhammad Ali Mazhar, J: Mr. Kafeel Ahmed Abbasi advocate has filed vakalatnama for the defendant No.2, whereas, Mr. Muhammad Rashid Arfi advocate has filed vakalatnama for the defendant No.4. Basically, through this suit, the plaintiff has impugned decision dated 23.10.2017 passed by defendant No.2, whereby, he refused to grant exemption on the import of some machinery.

2.   Learned counsel at the very outset referred to an order passed by me in Suit No. 1200/2017 on 24.05.2017 in which also the similar controversy was involved but after arguing at some length, the parties reached to some modality to avail

appropriate remedy in accordance with law. Plaintiff's counsel requests that this suit may be disposed of in the same terms.

3.   Mr. Kafeel Ahmed Abbasi advocate and Mr. Muhammad Rashid Arfi advocate both have gone through the order passed in Suit No. 1200/2017. This suit is disposed of along with pending application 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 after providing ample opportunity of hearing to the plaintiff.

ii.   The consignment, if any, 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 in accordance with law.

                                                        JUDGE

Aadil Arab