

ORDER SHEET
HIGH COURT OF SINDH, KARACHI

Suit No. 2288 of 2017

Date	Order with signature of Judge
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Present

Mr. Justice Muhammad Ali Mazhar.

Pakistan Synthetics Limited.....Plaintiff

Versus

Federation of Pakistan & othersDefendants

Date of hearing 07.11.2017

M/s. Muhammad Anas Makhdoom and Ahmed Farhaj
advocates for the plaintiff.

Mr. Abdul Qadir Leghari, Assistant Attorney General.

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

Muhammad Ali Mazhar, J: Mr. Kafeel Ahmed Abbasi
advocate undertakes to file vakalatnama for the defendant No.
2 to 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. 2258/2017 on 02.11.2017 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 read the order passed in Suit No. 2258/2017. Consequently, 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