

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI

Suit No.2483 of 2017

Date **Order with signature of Judge**

Present
Mr. Justice Muhammad Ali Mazhar.

Pakistan Synthetics Limited.....Plaintiff

Versus

Federation of Pakistan
& othersDefendants

For hearing of CMA No.16504/2017

05.12.2017

M/s. Muhammad Anas Makhdoom and Ahmed Farhaj,
Advocates for the plaintiff.
Mr.Kafil Ahmed Abbasi, Advocate for the Defendant No.2

Muhammad Ali Mazhar, J: Mr.Kafil Ahmed Abbasi,
Advocate undertakes to file Vakalatnama for the
Defendant No.2.

2. The plaintiff has impugned the decision dated
9.11.2017 passed by defendant No.2 whereby he refused
to grant exemption on the import of some machinery.
Learned counsel for the plaintiff submits that revision
has already been filed under Section 122-B of the Income
Tax Ordinance, 2001 for claiming exemption certificate,
which is pending, however, he further submits that
during pendency of the revision the plaintiff may be

allowed to furnish bank guarantee equivalent to the differential amount for the release of consignment in terms of order passed in Suit No.2288/2017. Learned counsel for the plaintiff has also shown the order passed in Suit Nos.2288/2017 and Suit No.2370/2017 and requests for the disposal of the instant suit on the same terms. Mr.Kafil Ahmed Abbasi, Advocate for the Defendant No.2 has gone through the orders. The suit is disposed of along with pending application in the following terms:-

- i. The plaintiff has already filed revision under Section 122-B of the Income Tax Ordinance, 2001. Let the same 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.

JUDGE