

## **ORDER SHEET**

IN THE HIGH COURT OF SINDH, KARACHI  
**Suit No.69 of 2018**

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Date	Order with signature of Judge
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1.For hearing of CMA No.425/2018.

**23.01.2018**

M/s. M. Anas Makhdoom & Ahmed Farhaj,  
Advocates for the Plaintiff.

M/s. Kashif Nazir & Irfan Ali,  
Advocates for Defendant No.2.

Ms. Fauzia Rasheed, Adv. holding brief for  
Mr. Suhail Muzaffar, Advocate.

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Ms. Fauzia Rasheed, Advocate holding brief for  
Mr. Suhail Muzaffar, Advocate undertakes to file  
vakalatnama for the defendant No.4.

At the very outset, the learned counsel for the plaintiff  
and the defendants pointed out an order dated 02.11.2017  
passed in Suit No.2258/2017 and request that the suit  
may be disposed of in the same terms. By consent this suit  
is disposed of 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

Asif

