

ORDER SHEET

IN THE HIGH COURT OF SINDH, KARACHI

Suit No.1864 of 2015

Date	Order with signature of Judge
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- 1.For hearing of CMA No.1664/2018.
- 2.For hearing of CMA No.15123/2017.

28.02.2018

Mr. Abdul Moiz Jafferii, Advocate for the Plaintiffs.
Mr. M. Khalil Dogar, Advocate for Customs Authorities.
Ms. Masooda Siraj, Advocate for Defendant Nos.1&2.
Mr. Irfan Ali Memon, Associate of Mr. Kashif Nazeer,
Advocate for Defendant No.5.

1&2. On 21.02.2018, the Nazir report was taken on record which shows that certain bank guarantees and amount deposited through pay order are lying with him, however, Mr. M. Khalil Dogar, Advocate appearing for the Customs Authorities requested that guarantees may not be released for the reason that reference is pending in this court. On his request, as a last chance the matter was adjourned for today with the caution that if no stay order is produced, the order for the release of guarantees will be passed. The appellate order is annexed with the application passed in Customs Appeal No.K-1485/2015 on 11.09.2017 by the learned Customs Appellate Tribunal, Special Bench. In paragraph 12 of the order, it is clearly mentioned that the valuation Ruling No.712/2015 dated 29.01.2015 and order-in-revision No.129/2015 dated 16.09.2015 passed by

the Director and Director General, Customs Valuation does not have any adherence to the statutory requirements, specifically in presence of advice dated 21.01.2016 besides being derogatory to specific provision of Sections 25, 25-A and 25-D of the Customs Act, 1969. The learned Customs Appellate Tribunal set aside the impugned valuation Ruling and order-in-revision being without lawful authority, void ab initio. According to the learned counsel appearing for the Tax Department, Special Customs Reference Application No.08/2018 is pending in this court. However, despite giving reasonable time for producing the stay order if any passed in the Special Customs Reference Application No.08/2018, nothing has been produced today. In view of the above situation, the guarantees/pay orders if any furnished by the plaintiffs as security may be released to the plaintiffs on proper verification and identification alongwith the profit if any accrued thereon. CMA No.1664/2018 and CMA No.15123/2017 are disposed of accordingly.

Judge

Asif

