

the Show Cause Notice and so also releasing the goods on payment of duty and taxes.

We are afraid the contention of the learned Counsel appears to be completely out of context and misconceived inasmuch as not only a Show Cause Notice has been issued but the Petitioner has even joined the proceedings by filing a reply, whereas, no substantive legal issue vis-à-vis. exercise of our Constitutional jurisdiction has been raised; rather the Petitioner wants this Court to act as an adjudicating authority and to decide that whether the Petitioner / importer has committed any mis-declaration within the contemplation of Section 32 of the Customs Act, 1969 or not. Such exercise, in the present facts as above cannot be undertaken in our Constitutional jurisdiction. Even otherwise no case of abuse of process and / or want of jurisdiction nor of mala fides is manifest before us.

Accordingly, the Petition is misconceived as well as premature and without any cause of action; hence, the same is dismissed in limine, whereas, as and when, if any adverse order is passed, and the Petitioner intends to seek release of the goods pending decision of any appeal, the Petitioner can approach the competent authority including this Court for such relief.

Petition is dismissed in limine with listed applications.

J U D G E

J U D G E

Arshad/