IN THE HIGH COURT OF SINDH AT KARACHI

Present: Mr. Justice Muhammad Junaid Ghaffar Mr. Justice Agha Faisal

CP D 4037 of 2018	:	Asian Sanitary Showroom & Others vs. Federation of Pakistan & Others
For the Petitioner	:	Mr. Aijaz Ali, Advocate for Petitioners
For the Respondents	:	Mr. Kafeel Ahmed Abbasi Deputy Attorney General
		Ms. Masooda Siraj Advocate for Respondent No.4
Date/s of hearing	:	10.11.2020
Date of announcement	:	10.11.2020

JUDGMENT

Agha Faisal, **J**. Learned counsel jointly submit that the controversy agitated vide the subject petition has already been determined by a Division Bench of this Court, *Marosh & Others vs. Federation of Pakistan & Others* reported as 2018 PTD 1787 ("Marosh Judgment"), and seek that the subject petition may also be disposed of in *mutatis mutandis* application of the said judgment.

2. In view hereof, with the express consent of the learned counsel, and for the reasons contained in the *Marosh Judgment*, these petitions, along with pending applications, are disposed of in terms of paragraphs 46 and 47 of the *Marosh Judgment*, that read as follows:

- i. It is declared that SRO 497(I)/2009 dated 13.06.2009 remains in the field and the items listed therein continue to enjoy exemption from customs duties in the terms stated therein.
- It is further declared that in respect of the items covered under SRO 497(I)/2009 dated 13.06.2009, the duties imposed vide SRO 1035(I)/2017 dated 16.10.2017 are not recoverable.
- iii. Any amounts recovered from the Petitioners, in excess of the exemption provided for under SRO 497(I)/2009 dated 13.06.2009, shall be duly refunded thereto by or before 31.10.2018. Such refund may be made by way of direct repayment or adjustment (against any tax or duty) and in one lumpsum or in installments, as the FBR may

[&]quot;46. For the reasoning contained herein the listed petitions are allowed in terms delineated herein below:

determine (but the same policy must be adopted in all cases). Any security provided by any of the Petitioners, in terms of interim orders made in the Petitions, shall be released/discharged after a period of one month subject to proper verification and confirmation.

47. This judgment is suspended for 30 days in order to enable any aggrieved person/party so desirous to avail the remedy of appeal. During this period the interim order dated 07.11.2017 made in CP D-7357/2017 (and also as made applicable in other petitions) shall continue to remain operative."

JUDGE

JUDGE