

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI  
SUIT No. 721 of 2016

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DATE

ORDER WITH SIGNATURE OF JUDGE

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For hearing of CMA No.4766/16 (U/O 39 Rule 1 & 2 CPC)

30.03.2016

Mr. Khalid Jawed Khan, Advocate for the plaintiffs.  
Ms. Masooda Siraj, Advocate for defendant No.2.  
Mr. Kashif Nazeer, Advocate for defendant No.4.

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Mr. Kashif Nazeer has filed Vakalatnama on behalf of defendant No.4 which is taken on record.

Learned Counsel for the plaintiff submits that this Suit can be disposed of by directing the defendants to strictly follow the law specially Section 25 of the Customs Act, 1969 and the judgments of this Court as well as the Hon'ble Supreme Court, while making assessment of the plaintiffs consignments after withdrawal of Valuation Ruling No.756 of 2015 on 21.01.2016. He further submits that the defendants in utter disregard to the provisions of Section 25 of the Customs Act, 1969, have started making assessment(s) of the plaintiffs' consignments on the basis of some self proposed formula, annexed with the plaint at page-29.

On the other hand, both the Learned Counsel for the defendants submit that the defendants are bound to strictly follow the law and to make assessment of the plaintiff's consignments strictly under Section 25 of the Customs Act, 1969, after withdrawal of Valuation Ruling as above.

In the circumstances, the Suit is disposed of alongwith all pending applications, by directing the defendants to adhere to the provisions of Section 25 of the Customs Act, 1969 strictly, while making assessment of the plaintiffs' consignments, whereas, they should not be influenced by any so called formula as available at Page-29 of this file, which even otherwise has no mandate of law. The defendants shall finalize the assessments of the plaintiff's consignments as soon as possible to avoid any delay and detention.

Suit stands disposed of along with pending application(s).

J U D G E