

**ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI**

C.P. No.D-5578 of 2021

Bilal Traders & others  
Versus  
Federation of Pakistan & others

Date	Order with signature of Judge
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1. For orders on Misc. No.23385/21
2. For orders on Misc. No.23386/21
3. For orders on Misc. No.23387/21
4. For hearing of main case

**Dated: 16.09.2021**

Mr. Aqeel Ahmed Khan for petitioners.

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Petitioner, an importer and supplier of paper and paper board products, has imported 2/s Coated Paper for writing and printing, as claimed. The customs raised dispute on classification under the subject PCT and the matter was referred to the Classification Committee of finance and revenue. The committee held its meeting/recommendation on 30.11.2020 and concluded that the subject goods falls under PCT Heading 4810.1990 and aggrieved of such opinion formed by the classification committee, this petition has been filed.

We have heard the learned counsel and perused material available on record.

Primarily there is an issue of classification pertaining to papers having two side coated papers (Gloss) which came up for consideration of the Classification Committee. The importer declared them (subject goods) to be writing paper falling under PCT Heading 4810.1910 attracting customs duty of 20% (16% with Free Trade Agreement [FTA]), whereas the concerned collectorate classified them under PCT Heading 4810.1990 (others) attracting customs duty 20%. After deliberation the

Classification Committee held that the subject goods fall under the later PCT Heading which provides “others”. Petitioners have not challenged the Classification Committee itself in any form except that the opinion and conclusion drawn was not correct.

The question of classification perhaps is within the domain of the Classification Committee and does not involve interpretation of any PCT heading. It is 2/s coated writing papers in sheets. Such questions, as allegedly raised to demonstrate and classify the goods, cannot be probed by a bench of this Court under Article 199 of the Constitution of Islamic Republic of Pakistan, 1973 and that too when the petitioners themselves have surrendered before the Classification Committee and have not challenged the formation and jurisdiction of the said Committee. For the classification purpose the Board of Revenue via Classification Committee is the final authority.

In view of above no interference to such classification opinion, as recorded by the Classification Committee, is required and the petition is accordingly dismissed in limine along with listed applications.

**Judge**

**Judge**