

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C.P. No. D-7003 of 2021

Date	Order with Signature(s) of Judge(s)
------	-------------------------------------

Priority

1. For hearing of C.M.A. No. 30517/21.
2. For hearing of main case.

18.08.2022

Mr. Muhammad Adeel Awan, Advocate for petitioners.

Mr. Muhammad Khalil Dogar Advocate holding brief for
Ms. Masooda Siraj, Advocate for respondents No. 2 to 4 alongwith
Mr. Muhammad Farooque, Law Officer, Customs.

Mr. Kafeel Ahmed Abbasi, D.A.G.

It is agreed between the counsel appearing on behalf of the petitioner and respondents that the issue involved in the instant petition stands squarely covered in the decision given in C.P. No. D-7101/2021 and C.P. No. D-1641/2022 dated 27.06.2022 in which one of us (Irfan Saadat Khan, J) was a member. The instant petition, therefore, also disposed of in the same terms as decided in the above referred decision in the following manner.

“18. In view of the foregoing, these petitions are allowed. The assessment made by the Custom Collectorates/ respondents from the Bill of Lading through LMB instead of date of Bank Registered Contract is set aside as being ultra virus to Section 25A and is declared to be without legal effect. The petitioners’ consignment are therefore to be valued on the declared value via the Bank Registered Contract and an importer is only liable to pay duty, taxes et cetera on such basis. Excessive pricing is anti-productive as it fuels inflation as well as depletion of foreign reserves. If the petitioners availed the interim relief to ex-bond the goods/consignments, then the security furnished by them stands discharged. The amount deposited with the Nazir are to be returned forthwith subject to proper verification and confirmation.”

JUDGE

JUDGE

Athar Zai