

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

*C.P.No. D-6616 of 2020*

<i>Date</i>	<i>Order with signature of Judge</i>
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Priority.

- 1.For hearing of CMA No. 140/2020
- 2.For hearing of CMA No. 141/2020.
- 3.For hearing of CMA No. 28283/2020.
- 4.For Hearing of main case.

**27.01.2021:**

**Mr. Sattar Silat, Advocate for petitioner.**  
**Mr. Kafeel Ahmed Abbasi, Deputy Attorney General.**  
**Ms. Masooda Siraj, Advocate for respondent No.2 a/w**  
**Mr. Jahanzeb Abbasi, DC Customs MCC Appraisal West Karachi**

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This petition was filed by impugning the reassessment order(s) dated 07.12.2020 in respect of (19) nineteen different consignments of the Petitioner on the ground that the same has been done without issuance of any show cause notice. Subsequently demand notice dated 30.12.2020 was issued, through which coercive measures were being taken. On 23.12.2020 respondents were restrained from taking any coercive measures; thereafter impugned demand notice dated 30.12.2020 was also suspended by this Court on 08.01.2021. Today, Mrs. Masooda Siraj, Advocate files Vakalatnama as well as comments and counter affidavit of the alleged contemnor and para 6 of the Counter Affidavit thereof reads as under:-

“6. I respectfully say that after receipt of the subject petition with notice, on 09.02.2021, the subject matter come across the answering alleged Contemnor No. 2 and it was checked. Primarily, it is a case of “short-levied amount of duties / taxes”, which has to be dealt through proper adjudication in terms of Section 179 read with Sections 32, 25A, 25 and other allied provisions of the Customs Act, 1969, hence, there is no question of taking any coercive action for the enforcement demand of short levied amount if any. Therefore, the impugned “Demand Notice” dt:30.12.2020 has been withdrawn and ceased to have any effect till completion of the adjudication in terms of Section 179 of the Act.”

Similarly, in the comments at Para 1.5 of the comments reads as under:-

1.5: That in the light of submissions made above the contents of para (1.5) of the petition are incorrect, however, it is respectfully submitted that the issuance of the show cause notice and other lawful actions in terms of Section 32A R/w 32 of the Act is in offing."

From perusal of the comments it reflects that department's own case is that show cause notice is in the process of being issued, whereas, demand notice stands withdrawn.

In the circumstances, the reassessment orders passed in respect of (19) nineteen Goods Declarations as detailed at page 15 are set-aside; whereas the respondents shall act in accordance with law, if so advised, by issuing proper show cause notice for recovery of the amount, if any. If any such show cause notice is issued, the again the same shall be decided in accordance with law after opportunity of hearing to the petitioner. Till then no coercive measures be adopted against the Petitioners. With these observations the petition stands disposed of along with listed applications.

*J U D G E*

Aamir, PS

*J U D G E*