ORDER SHEET

IN THE HIGH COURT OF SINDH, KARACHI

C. P. NO. D-6014 / 2019 a/w C. P. NO. D-6017 / 2019 SCRA No. 645 & 649/2019

Date

Order with signature of Judge

PRIORITY.

- 1) For orders on office objection No. 10.
- 2) For hearing of CMA No. 2671/2019.
- 3) For hearing of main case.

03.03.2021.

Mr. Taimur Ahmed Qureshi Advocate for Petitioner.

Mrs. Masooda Siraj Advocate for Applicant in

SCRA No. 645 & 649/2019.

Mr. Kafeel Ahmed Abbasi Deputy Attorney General.

Mr. Mirza Nadeem Taqi Advocate for Respondent No. 3

C. P. NO. D-6017/2019.

Mr. Tauseef Aman Gurchani, Deputy Director Law,

Customs Intelligence.

Mr. Okash Mustafa Advocate holding brief for

Mr. Muhammad Bilal Bhatti Advocate for Respondents

In C. P. No. D-6014 & 6017/2019.

Pursuant to our earlier orders, Mr. Tauseef Aman Gurchani, Deputy Director Law, Customs Intelligence is in attendance. Through Reference Applications the Applicant department has impugned order dated 21.05.2019 wherein in at Para 15(ii)¹ certain directions have been issued to the Applicant department to allow Re-export of goods in question and also allow duty drawback in terms of section 35 of the Customs Act 1969. Through petitions the petitioner has sought implementation of the said order of Tribunal.

By consent both these Petitions and Reference Applications are disposed of in the following terms:-

¹ The Appellants will be at liberty to approach the concerned officer of Customs to enable re-export of the impugned Monosodium Glutamate in the manner stated herein above who would facilitate them in this regard. The appellant will be entitled to duty drawback as admissible under section 35 of the Customs Act, 1969. It is further directed that the period starting from the date of show cause notice i.e. 27.3.20218 till the date of communication of this Order of the Tribunal shall be excluded from time as provided under section 35 of the Customs Act, 1969, for the purpose of duty drawback.

1) Insofar as Judgment dated 21.05.2019 passed by the Customs Appellate Tribunal in Customs Appeal No. K-1191 & K-1192 of 2018 is concerned, Para 15(ii) stands set aside.

2) However, the Petitioner / Respondent in SCRAs will be at liberty to approach the concerned Collectorate / authorized officer with a proper application seeking permission for reexport which would be dealt with by the said Collectorate / officer in accordance with law and keeping in view the Export Policy as may be relevant and shall decide the same after affording reasonable opportunity of hearing to the Petitioner / Respondent herein.

3) Let such exercise be carried out preferably within a period of 60 days from today.

With these observations, the Petitions as well as SCRAs stand disposed of. Office is directed to place copy of this order in all above connected Petitions / SCRAs.

JUDGE

JUDGE

Arshad/