

ORDER SHEET
THE HIGH COURT OF SINDH AT KARACHI
CP No.1556 of 2021

(M/s JW SEZ (PVT) Ltd. v Federation of Pakistan & Others)

Date	Order with signature of Judge(s)
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1. For hearing of CMA No.6519/2021.
2. For orders on CMA No.6520/2021.
3. For hearing of main case.

07.04.2021

Mr. Kashif Nazeer, advocate for the petitioner.
Dr. Shhab Imam, advocate for the respondents No.2 & 3.
Mr. Ghulam Rasool Korai, advocate for the respondent No.4.
Mr. Kafeel Ahmed Abbasi, Deputy Attorney General.

This petition was filed by the petitioner in respect of four Goods Declarations, of which, assessment values were enhanced by the department on the basis of some past imports made by the petitioner. In two Goods Declarations, some assessment orders were passed against which review was also dismissed, whereas, in two other Goods Declarations, no order has been passed as yet; but extra duty and taxes were demanded. On 05.03.2021 ad-interim order was passed by this Court and the disputed amount of duty and taxes was secured before the Nazir of this Court, by way of pay order/bank guarantee. It has been informed that such order stands complied with. Therefore, this petition has served its purpose and is accordingly disposed of in the following terms:

1. Insofar as the two Goods Declarations in which assessment orders have been passed, they are deemed to be assessment orders passed in terms of section 80 of the Customs Act, 1969 and petitioner shall prefer Appeal accordingly; and since, petition was entertained by this Court, the limitation, if any, in filing the Appeals, stands condoned accordingly.
2. Insofar as the other two Goods Declarations are concerned, the department shall pass appropriate orders under section 80 of the Customs Act, 1969, after affording opportunity of hearing to the petitioner. If the petitioner is further aggrieved by such order, Appeal be preferred accordingly and;
3. The fate of the amount secured before the learned Nazir of this Court shall be dependent upon the final outcome of the proceedings as above.

With these observations, the petition along with pending applications, stands disposed of.

JUDGE

JUDGE