

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

CP No.D-1182 of 2022

DATE	ORDER WITH SIGNATURE OF JUDGE(S).
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1. For hearing of CMA No.5341/2022 (stay)
2. For hearing of main case

29.03.2022

Mr. Imran Iqbal, Advocate for the Petitioner.
Mr. Kafeel Ahmed Abbasi, D.A.G.
M/s.Dr. Shah Nawaz, & Fauzia Murad, Advocates for
the Respondent / Department a/w Mr. Tariq Aziz,
Principal Appraiser.

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It is the contention of the learned counsel for the petitioner that the present demand notice issued is not in accordance with law as if the declaration made by the petitioner is illegal the Customs Authorities have the authority under the law to proceed against the petitioner under Section 32 of the Customs Act, 1969. Counsel appearing for the Department, however stated that since proceedings have already been initiated against the petitioner and hearing notice has been issued to them, therefore, the present petition is not maintainable.

We have heard both the learned counsel at considerable length and have perused the record.

In our view the issue involved in the instant petition stands covered by the decision given in SCRA No.239/2014 in the case of *Collector of Customs, ..Vs.. M/s. Lake View Forest (Pvt.) Ltd.*, and in C.P. No.D-6015/2020 in the case of *M/s. Harris Silicones & Glass (Pvt.) Ltd. ..Vs.. Federation of Pakistan and others.*

We therefore dispose of instant petition by directing the Department that they are at liberty to initiate proceedings under Section 32 of the Customs Act, 1969 in accordance with law after providing opportunity of hearing to the petitioner however the present

impugned demand notice dated 14.01.2022 is not sustainable under the law, the same therefore, stands vacated.

Instant petition stands disposed of in the above terms alongwith listed and pending application, if any.

JUDGE

JUDGE

SM