## ORDER SHEET

## IN THE HIGH COURT OF SINDH, KARACHI с. .P. No. **D – 4329** of 2018 а/w

C.P.Nos.D-736, 816, 1142, 3086, 3134 & 4466 of 2018

Date		Order with signature of Judge
<u>Priority</u>		
	1. 2.	For hearing of Misc. No. 19458/2018. For hearing of Main Case.
<u>19.03</u>	<u>.2019</u> :	
		Mr. Ozair Qadir Shoro, holding brief for Mr. Khalid Jawed Khan, advocate for the petitioner. Mr. Asad Khan, holding brief for Mr. Taimoor Ahmed Qureshi, advocate for the petitioner. Mr. Madan Lal, advocate for the petitioner. Mr. Muhammad Khalid Dogar, advocate for the respondent Mirza Nadeem Taqi, advocate for the respondent. Ms. Masooda Siraj, advocate for the respondent. Ms. Lubna Pervaiz, DAG.

Learned counsel for the parties submit that the controversy agitated through instant petitions, whereby, petitioners have challenged the enhancement of Regulatory Duty pursuant to SRO 1035(I)/2017 dated 16.10.2017, which has already been decided by the Divisional Bench of this Court in the case of *M/s. Marosh & 24 others v. Federation of Pakistan and 3 others (PTCL 2018 CL. 603)*, wherein, it has been held that enhancement of Regulatory Duty vide SRO 1035(I)/2017 dated 16.10.2017, is illegal, therefore, request that instant petitions may also be disposed of in the similar terms. Learned DAG affirms such position.

Accordingly, instant petitions are disposed of in terms of paragraph 46, which reads as follows:-

"46. For the reasoning contained herein the listed petitions are allowed in terms delineated herein below:

- i. It is declared that SRO 497(I)/2009 dated 13.06.2009 remains in the field and the items listed therein continue to enjoy exemption from customs duties in the terms stated therein.
- ii. It is further declared that in respect of the items covered under SRO 497(I)/2009 dated 13.06.2009, the duties imposed vide SRO 1035(I)/2017 dated 16.10.2017 are not recoverable.

iii. Any amounts recovered from the Petitioners, in excess of the exemption provided for under SRO 497(I)/2009 dated 13.06.2009, shall be duly refunded thereto by or before 31.10.2018. Such refund may be made by way of direct repayment or adjustment (against any tax or duty) and in one lumpsum or in installments, as the FBR may determine (but the same policy must be adopted in all cases). Any security provided by any of the Petitioners, in terms of interim orders made in the Petitions, shall be released/discharged after a period of one month subject to proper verification and confirmation.

Petitions stand disposed of in the above terms along with listed application.

JUDGE

JUDGE

<u>Nadeem</u>