

ORDER SHEET

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

C.P No. D-4245 of 2021 along with  
C.P Nos.D-5482/2017, 8667/2017, 4601, 7172 of 2018  
C.P Nos.D-1585, 1612, 1725, 1876, 1908, 1990 to 1994, 5654 of 2019  
C.P Nos.D-4246 to 4259, 4491 of 2021

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Date

Order with signature of Judge

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**Priority**

1. For hearing of CMA No.17360/21.
2. For hearing of main case.

**15.11.2022**

**For the Petitioners**

M/s. Hyder Ali Khan, Sami-ur-Rehman Khan, Imtiaz Rashid Siddiqui, Tasawwar Hashmi, Fahad Ali Hashmi, M. Taimoor Ahmed, Saifullah Sachwani, Vivek Harani on behalf of Muhammad Saleem Mangrio Advocates.

**For the Respondents**

M/s. Shahid Ali Qureshi, Dr. Shahnawaz Memon, Ms. Fozia M. Murad, Kafeel Ahmed Abbasi, Khalid Rajpar, Qaim Ali Memon, Syed Mohsin Imam Wasti, Mohabat Hussain Awan, Aatif Awan, Muhammad Rashid Arfi, Ms. Bushra Zia holding brief for Zubair Hashmi, Parvaiz Ahmed Memon, Bilal Memon, Advocates.

Syed Yasir Ahmed Shah, Assistant Attorney General.

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The Petitioners have impugned respective show cause notices issued by the officers of Collectorate of Customs (Adjudication), on the ground that after release / clearance of their imported consignments, these officers have no jurisdiction to recover or adjudicate any short levy of sales tax and income tax; and the jurisdiction if any, in this regard vests with the officers of Inland Revenue Department.

Arguments heard. For reasons to be recorded later on these petitions are allowed to the extent that the officers of Collectorate of Customs (Adjudication) have no jurisdiction to recover or adjudicate any short levy / recovery of sales tax and income tax once the imported consignments have been assessed to duty and taxes in terms of section 80 of the Customs Act, 1969 and are released / cleared from Customs. The impugned show cause notices, only to this extent are held to be issued without lawful authority and jurisdiction and are hereby set-aside; however, the proceedings, if any, in respect of short levied sales tax and income tax can be initiated by the Officers of Inland Revenue Department, strictly in accordance with law. Office to place copy of this order in the connected petitions as above.

JUDGE

JUDGE

Khuhro/PA