ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI C.P. No. D-2677 of 2022

Date Order with Signature(s) of Judge(s)

For hearing of CMA No.11916/2022 (Stay)

2. For hearing of Main Case

16.11.2022

Mr. Adeel Awan, Advocate for petitioner.

Mr. G. M. Bhutto, Assistant Attorney General.

Mr. Khalid Rajpar, Advocate for the Department.

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In the instant matter the dispute is with regard to appropriate classification of the goods. The petitioner claims that the goods imported by it fall under HS Code 7227.9090, whereas according to the Department, such goods fall under HS Code 7227.9010. It is the claim of the petitioner that it has imported 'High Carbon Steel Wire Rods', whereas as per provisional assessment made by the Department goods are classified as 'Medium Carbon Wire Rods'. Since the counsel appearing for the petitioner as well as Department agree that in the instant petition the dispute is with regard to classification that be sent to Classification Committee. Order accordingly.

The Committee while deciding the issue is directed to grant opportunity of hearing and adducing evidence through documents and certificates with regard to the claim made by the petitioner that these are 'High Carbon Steel Wire Rods' and not 'Low Carbon Steel Wire Rods' as no classification for "Medium Carbon Steel Wire Rods" exist under the Valuation Ruling No.1331/2018.

With these directions the instant petition alongwith the listed and pending application(s) stands disposed of. Let a copy of this findings of the Committee be furnished to this Court through MIT-II.

JUDGE