## ORDER SHEET IN THE HIGH COURT OF SINDH, KARACHI S.C.R.A. No. 495 of 2022 alongwith C.P. No. D-4122 of 2022

Order with Signature(s) of Judge(s)

1

Date

## S.C.R.A. No. 495 of 2022

Hearing/priority.

1. For hearing of main case.

2. For hearing of C.M.A. No. 2733/22 (Stay Application).

## C.P. No. D-4122 of 2022

<u>Hearing.</u> For hearing of main case.

## 22.09.2022

Mr. Khalid Mehmood Rajpar, Advocate for applicant in S.C.R.A. No. 495 of 2022 and for respondents No. 1 & 2 in C.P. No. D-4122 of 2022.

Mr. G. M. Korai, Advocate for petitioner in C.P. No. D-4122 of 2022.

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

\_\_\_\_\_

Comments have been filed on behalf of respondents No. 1 & 2 in C.P. No. D-4122 of 2022, which are taken on record.

------

After hearing both the learned counsel the instant Constitutional Petition as well as Special Custom Reference Application are disposed of as under:-

"That since the order of the Tribunal does not clarify the aspects that whether the imposed "Redemption Fine" is on "Custom Valuation" or "Custom Duty" and whether such redemption is in addition to applicable duty and charges as required under section 181 of the Customs Act, 1969 or otherwise. Resultantly the matter is remanded to the Tribunal to clarify these aspects after hearing both the counsel afresh and thereafter decide the matter in accordance with law preferably within one month from the date of receipt of this order."

Office is directed to place copy of this order in C.P. No. D-4122 of 2022.

JUDGE