

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

**SCRA No.52 of 2017**

DATE	ORDER WITH SIGNATURE OF JUDGE(S).
	For Regular hearing _____
	<b><u>06.10.2022</u></b>

Mr. Adeel Awan, Advocate for the Applicant.  
Mr. Ghulam Murtaza, Advocate for the Respondents.  
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After hearing both the learned counsel, with their consent, the matter is remanded to the Tribunal to ascertain the fact that whether the incidence of the insurance amount was made part of the cost of goods sold or not. If the Tribunal comes to the conclusion that the incidence of the insurance amount has been made part of the cost of the goods sold and that the incidence of the insurance payment has been passed on to the consumer, under the provisions of Section 19A of the Customs Act, 1969 then the applicant is not entitled for a refund. However if after going through the record by ascertaining the facts, the Tribunal comes to the conclusion that the incidence of the insurance amount was not passed on to the consumer but was kept in the balance sheet as receivable then the issue of the claim of the refund by the applicant may be considered afresh and thereafter decide the matter in accordance with law. It is expected that the said exercise would be completed, after providing opportunity of hearing to the applicant, within one month's time from the date of receipt of this order.

With these directions the instant SCRA stands disposed of. Let a copy of the order be sent to the Registrar Tribunal for doing the needful in accordance with law.

JUDGE

JUDGE

SM