

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

CP D 2144 of 2023

17.05.2023

Mr. Muhammad Nadeem Qureshi, advocate for the petitioner

The petitioner has imported vehicles and upon their arrival at port has filed the relevant goods declaration/s with the department for assessment and clearance. Vide an assessment alert¹, the petitioner has been intimated that the model number discovered has been found to be totally inconsistent with model number declared and in addition thereto, per the odometer readings, the goods / vehicle/s are found to not be new. The petitioner was then called upon to justify / address the aforesaid queries and upload the *pre shipment inspection certificate* for verification.

Instead of satisfying the departmental queries and while the assessment proceedings remain incomplete / pending, the present petition has been preferred essentially seeking directions for release of the vehicle/s. An interim application has also been preferred seeking orders for a *post shipment inspection* of the imported vehicle/s.

The Customs Act 1969 provides a comprehensive mechanism for clearance of imports and the primary determination in such regard is the assessment order. While a person aggrieved by an assessment order may escalate the matter in appeal, per the statutory hierarchy, however, no case is made out to abjure the entire process and for the matter to be determined in the writ jurisdiction of this Court; even otherwise factual controversies are not amenable for adjudication in writ jurisdiction².

The assessment proceedings are demonstrably underway and it is appropriate for the petitioner to provide the justifications / documentation sought, so that an appropriate assessment order may be rendered. While the petitioner remains at liberty to seek appellate recourse there against, if aggrieved, however, no occasion has arisen for this Court to be encumbered with the jurisdiction of the assessment officer. Even otherwise such matters eventually come before this Court in its reference jurisdiction, if required, however, adjudication by this Court at such a nascent stage would render the entire statutory hierarchy otiose.

Without prejudice to the foregoing, the prayer seeking orders for *post shipment inspection* is also unmerited before us, *inter alia*, as the requirement manifest from the assessment alert is a *pre shipment inspection certificate*.

In view hereof, this petition is found to be *prima facie* misconceived and even otherwise devoid of merit, hence, the same, along with pending application/s, is hereby dismissed in *limine*.

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¹ Available at page 101 of the file.

² 2016 CLC 1; 2015 PLC 45; 2015 CLD 257; 2011 SCMR 1990; 2001 SCMR 574; PLD 2001 Supreme Court 415.