

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
C. P. NO. D- 3791 of 2023

Date

Order with signature of Judge

**PRORITY.**

1. For hearing of CMA No. 17336/23. (stay)
2. For hearing of Main case.

**11.08.2023.**

Mr. Aqeel Ahemd Khan, Advocate for Petitioner.  
Mr. G.M. Butto, Assistant Attorney General.  
Mr. Perviaz A. Memon, Adocate along with D.C. Ahmed Nawaz Lak, (SAPT), Customs.

Pursuant to issuance of Notices, Mr. Perviaz A. Memon, Advocate along with D.C. Ahmed Nawaz Lak, (SAPT), Customs have affected appearance.

It appears that the Petitioner's grievance is in respect of the release of consignment, as apparently due to some pending proceedings, the department was assessing the goods in question under HS Code 4810.1990; whereas, the claim of the Petitioner and other importers was that the goods are correctly classifiable under HS Code 4810.1910. The proceedings were pending by way of Reference Application(s) and some petition(s) and vide Judgment dated 10.08.2023 passed in SCRA No. 38/2022 (***Collector of Customs Vs. M/s. Salman Paper Products (Pvt) Ltd***) and C.P No. D-2758/2021 (***M/s. Salman Paper Products (Pvt) Ltd. & others Vs. the Federation of Pakistan and others***), the learned Division Bench has now finally decided the matter in favour of the Petitioners / Importers. The operative part as to the correct classification reads as under:-

“12. The above discussion leads us to the conclusion that the learned Tribunal was not bound to the Standing Committee or the Classification Committee's dictates as it if after having examined all necessary aspects rightly allowed the Appeal preferred by the Importers/ Respondents, therefore, it can safely be held that the subject consignments fell under PCT Heading 4810.1910 instead of PCT Hearing 4810.1990, hence the questions are answered in Negative, i.e. against the Applicant / Department and in favour of the Importers / Respondents.”

In view of the above, since finding has been given by a Division Bench of this Court in favour of the Petitioners / Importers, instant Petition is disposed of by directing the Respondents to act strictly in accordance with the judgment of the Division Bench in SCRA No. 38/2022 (supra).

Petition stands disposed of in these terms along with pending applications(s)

**J U D G E**

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