

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. NO. D-4292 / 2024

Date

Order with signature of Judge

PRIORITY.

- 1) For hearing of Misc. No. 19003/2024.
- 2) For hearing of main case.

10.10.2024.

Mr. Amjad Hayat, Advocate for Petitioner.
Mr. Kashif Nazeer, Assistant Attorney General.
Mr. Sardar Zafar Hussain, Advocate for Respondent No. 2.

Learned Counsel for the Petitioner submits that impugned Notices, available at pages 11 & 13 have been issued by the department asking the Petitioner to pay the alleged short levy of duty and taxes on import of "Fortune Brand Tyres". Counsel submits that this has been done without issuance of any Show Cause Notice or any adjudication. On perusal of record, his contention appears to be correct; whereas, this controversy has already been heard and decided by this Court in the case reported as ***M/s. Harris Silicones & Glass (Pvt) Ltd. v. Federation of Pakistan (2022 PTD 1163)***. It is has been held that without a Show Cause Notice under Section 32 and proper adjudication, no short levy can be made by way of any notice.

In view of above, this Petition is allowed by quashing the impugned Notices; however, the Respondents can proceed strictly in accordance with law by issuing proper notice under the relevant law.

J U D G E

J U D G E

Shakeel.PS

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. NO. D-4292 / 2024

Date

Order with signature of Judge

FRESH CASE.

- 1) For orders on Misc. No. 19001/2024.
- 2) For orders on Misc. No. 19002/2024.
- 3) For orders on Misc. No. 19003/2024.
- 4) For hearing of main case.

05.09.2024.

Mr. Amjad Hayat, Advocate for Petitioner.

- 1) Granted.
- 2) Granted subject to all exceptions.
- 3 & 4) Notice to Respondents as well as DAG for **10.10.2024.**

J U D G E

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Arshad/