ORDER SHEET IN THE HIGH COURT OF SINDH AT KARACHI

 $\begin{array}{c} {\rm CP} \ {\rm D} \ 2148 \ {\rm of} \ 2011 \ {\rm along \ with} \\ {\rm CP} \ {\rm D} \ 350, \ 454, \ 888 \ {\rm of} \ 2006 \\ {\rm CP} \ {\rm D} \ 1310, \ 1311, \ 1410, \ 2472, \ 2473, \ 2474 \ {\rm of} \ 2008 \\ {\rm CP} \ {\rm D} \ 1454, \ 2185 \ {\rm of} \ 2009 \\ {\rm CP} \ {\rm D} \ 1454, \ 2185 \ {\rm of} \ 2009 \\ {\rm CP} \ {\rm D} \ 1948, \ 2140 \ {\rm of} \ 2010 \\ {\rm CP} \ {\rm D} \ 1948, \ 2140 \ {\rm of} \ 2010 \\ {\rm CP} \ {\rm D} \ 1146, \ 3675 \ {\rm of} \ 2011 \\ {\rm CP} \ {\rm D} \ 3703 \ {\rm and} \ 457 \ {\rm of} \ 2012 \\ {\rm CP} \ {\rm D} \ 1919, \ 2917, \ 4687, \ 609 \ {\rm of} \ 2013 \\ {\rm CP} \ {\rm D} \ 3733 \ 4248, \ 4500, \ 5484, \ 6319 \ {\rm of} \ 2014 \\ {\rm CP} \ {\rm D} \ 4332 \ {\rm of} \ 2016 \\ \\ {\rm CP} \ {\rm D} \ 2679, \ 5714, \ 6632, \ 6758, \ 8037, \ 8038, \ 8039 \ {\rm of} \ 2017 \\ {\rm CP} \ {\rm D} \ 1921, \ 269, \ 270, \ 348, \ 349, \ 8394 \ {\rm of} \ 2018 \\ {\rm CP} \ {\rm D} \ 4701, \ 603 \ {\rm of} \ 2019 \ {\rm and} \\ {\rm CP} \ {\rm D} \ 3008 \ {\rm of} \ 2020 \end{array}$

Date	Order with Signature of Judge(s)

<u>15-04-2025</u>

Messrs. Salahuddin Ahmed, Abbas Leghari, Imran Iqbal Khan, Ch. Muhammad Iqbal, Jam Zeeshan Ali, Agha Zafar Ahmed, Ameeruddin, Dr. Shahrukh Shahnawaz, Muhammad Arif, Muhammad Umar Lakhani, Shaheryar Ahmed, Shakeel Ahmed Zai, Dilkhuram Shaheen, Muhammad Ishaque, advocates for petitioners

Messrs. Khalid Mehmood Rajpar, Sardar Zafar Hussain, Nasima Mangrio, Shafiq Mughal, Malik Ayaz Sharif, Muhabbat Hussain Awan, Muhammad Bilal Bhatti, Masooda Siraj, Afsheen Aman, Aamir Raza, Faheem Raza, Nadir Hussain, holds brief for Mr. Irfan Mir Halepota, Masood, holds brief for Darvesh K Mandhan, Farhatullah Yaseen, Amjad Ali Shar, Safeer Ali Chandio, Fawad Hussain Chand, holds brief for Dr. Shahnawaz, Muhammad Ali Akbar, Feroz Ahmed, advocates for respondents (Ms. Mahreen Ibrahim, Deputy Attorney General)

Per learned counsel for the petitioners these petitions fall in two categories; the first being petitions whereby the vires of section 14A(2) of the Customs Act, 1969 was challenged and the second whereby similar treatment was sought retrospectively, premised on the contention that section 14A(2) was beneficial in nature. It was also contended that the fee structure at terminals ought to follow the prescription of the Customs Department and not otherwise.

Be that as it may, it is jointly submitted that these petitions are covered by a Division bench judgment of this court in the case of QICT Vs. Pakistan reported as 2020 PTD 1952; hence, may be disposed of in mutatis mutandis reliance upon the same reasoning and upon the same terms, subject to the right of appeal. Order accordingly.

Office is instructed to place copy of this order in connected matters.

Judge

<u>Ayaz Gul</u>