

ORDER SHEET  
**IN THE HIGH COURT OF SINDH, KARACHI**  
Constitution Petition No. D- 3406 of 2021 along with  
C.P No. D- 3479 of 2021

Date

Order with signature of Judge

**Priority**

1. For hearing of CMA No. 14350/201.
2. For hearing of main case.

**30.04.2025.**

Mr. Jam Zeshan, Advocate for Petitioner in C.P No. D-3406 of 2021.

Mr. Imran Iqbal, Advocate along with Mr. Arif Ali Manthar, Advocate for Petitioner in CP No. D- 3479 of 2021.

Ms. Masooda Siraj, Advocate for Respondents.

Ms. Mehreen Ibrahim, Assistant Attorney General.

Both these Petitions are coming up along with Special Customs Reference Application No. 725 of 2022, which apparently involves an identical question and the only difference is that these petitions were entertained at the time of issuance of Show Cause Notices; whereas, the legal questions are answered today by way of a separate order in the connected Reference Application; whereby two proposed questions i.e. ***(i) Whether, under Rule 10(1)(e) of the Export Oriented Units and Small Medium Enterprise Rules 2008 ("2008 Rules"), Applicant is required to dispose of spares, which it has imported and consumed in its export oriented unit, within ten years of the date of importation and pay the entire amount of duties and taxes thereon? and (ii).Whether the second proviso to Rule 10(1)(e) of the 2008 Rules is applicable to capital goods, such as spares imported by Applicant for use in its export-oriented unit?*** have been answered in favour of the Applicant / Importer and against the Department.

Accordingly, for the reasons so assigned in the above Reference application, both these Petitions are ***allowed***. The impugned Show Cause Notices are hereby set-aside. Office to place copy of this order in the connected petition.

**ACTING CHIEF JUSTICE**

**J U D G E**

Ayaz