

THE HIGH COURT OF SINDH KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry

Mr. Justice Muhammad Jaffer Raza

C.P. No. D – 5480 of 2025

[Sindh Engro Coal Mining Co., Ltd., vs. FOP & others]

Petitioner : Sindh Engro Coal Mining Company Limited through Mr. Akber Sohail, Advocate.

Respondents 1, 2 & 4 : Nemo.

Respondent 3 : Collector of Customs, MCC, Appraisement (SAPT), Karachi through Mr. Agha Shahid Majeed Khan, Advocate.

Date of hearing : 17-11-2025

Date of decision : 17-11-2025

ORDER

Adnan Iqbal Chaudhry J. – Petitioner has imported a consignment of tyres for off-highway dump trucks. The Customs has denied exemption from customs duty claimed by the Petitioner under Serial No. 8, Part-I of the Fifth Schedule to the Customs Act, 1969. Petitioner’s counsel submits that such denial is in spite of the fact that by judgment dated 30.11.2022 passed in Customs Appeal No. K-1591/2022 in respect of similar goods, the Customs Appellate Tribunal had already affirmed that the Petitioner is entitled to said exemption. On the other hand, counsel for the Customs states that an SCRA by the department is pending against that judgment.

Be that as it may, and without prejudice to the stance of either side, since the Petitioner has preferred an appeal against said assessment before the Collector (Appeals) under section 193 of the Customs Act, which has yet to be decided and the same controversy is pending adjudication in aforesaid SCRA, we are inclined to accept the Petitioner’s prayer for release of the consignment subject to securing the differential duty/taxes.

Therefore, for the consignment of tyres imported by the Petitioner under GD No. KAPS-HC-65769 dated 16.10.2025, it shall secure the differential of the duty/taxes with the Nazir of this Court by pay-order(s) or bank guarantee(s). Upon a certificate to that effect by the Nazir, the Respondent No.3 shall release the consignment forthwith. Any pay-order(s) deposited with the Nazir shall be invested as per Rules. Nazir's fee shall be Rs.10,000/- per certificate. The security shall remain with the Court till further orders. Petition is disposed of in said terms.

JUDGE

JUDGE

*SHABAN**