

ORDER SHEET**IN THE HIGH COURT OF SINDH, KARACHI.**

SUIT NO.1363 OF 2013

Dated Order with signatures of Judge

For hearing of CMA 12070/2013.

06.11.2013.

Messrs Omar Soomro and Salman JavedMirza, for plaintiffs.

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The plaintiffs, who are importers, are aggrieved by Valuation Ruling No.482/2012 dated 24.10.2012, whereby valuation of plaintiffs' consignment coming from Thailand has been changed without notice to the plaintiffs. The plaintiffs preferred a review petition challenging the legality of the said Valuation Ruling without notice to and hearing of the plaintiff since it has adversely affected the business of the plaintiffs. Further case of the plaintiffs is that the defendants during pendency of the review petition have issued yet another Valuation Ruling No.577/2013 dated 06.9.2013, whereby the valuation has once again been enhanced without notice and, therefore, the plaintiffs' business has adversely suffered. Not only that even on account of these Rulings the plaintiffs' business has been virtually stopped and Government of Pakistan, too, has been deprived of its revenues.

Notice of this case was issued to the defendants. The defendants have engaged Mr. Ghulam Hyder Shaikh, advocate. He has sent only power on behalf of defendants Nos.2&3 but no counter affidavit to the listed application has been filed.

In the given facts of the case, prima facie, the Valuation Rulings do not refer to any material available before the customs authorities. Without prejudice to the case of the defendants since their counsel is not present, the operation of Valuation Rulings Nos.482/2012 and 577/2013 are suspended till the next date to the extent that in case the plaintiffs import anything from Thailand and reach

Karachi that may be cleared on the basis of earlier determined transactional value. However, this clearance of consignment would be temporary pending this suit and subject to the final determination of valuation. Therefore, while clearing consignment of plaintiffs, the defendants may assess the valuation as per Rulings, impugned herein and release the consignment by deferring the payment of differential valuation as claimed by the plaintiff as against the valuation calculated by the defendants, the plaintiff shall know the exact figure of remaining transaction valuation of the imported goods.

Adjourned. Put up after two weeks.

Judge