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**IN THE SUPREME COURT OF PAKISTAN**  
**(APPELLATE JURISDICTION)**

**PRESENT:**

MR. JUSTICE ANWAR ZAHEER JAMALI, HCJ  
MR. JUSTICE MUSHIR ALAM  
MR. JUSTICE FAISAL ARAB

**CIVIL APPEAL NOS. 1475 TO 1479 OF 2015**

(On appeal against the judgment/order dated 23.9.2014 passed by the High Court of Sindh, Karachi in C.P. Nos. D-3830, 3629, 3630, 3693 & 3950 of 2014)

Collector of Customs and others

(In all cases)

... Appellants

**VERSUS**

Muhammad Measum  
Tanveer Ahmed and another  
Riazuddin and another  
Vital Trade International (Pvt) Ltd and another  
Azhar Nawab Rizvi and another

(In CA 1475/2015)

(In CA 1476/2015)

(In CA 1477/2015)

(In CA 1478/2015)

(In CA 1479/2015)

... Respondents

For the Appellants: Mr. Muhammad Khalid Dogar, ASC


For the Respondents: Mr. Zain ul Abedin Jatoy, ASC

Date of Hearing: 29.06.2016

**ORDER**

**ANWAR ZAHEER JAMALI, CJ.**- We have heard the arguments of learned ASC for the appellants in the context of the terms of the short order dated 29.03.2014 and also perused the detailed reasons recorded thereof. In these orders, firstly, the retrospective cancellation of provisional certificate issued by the Commissioner, Inland Revenue, Zone-II, RTO, Sukkur under SRO N. 670/(I)/2013 dated 18.07.2013 has been vacated with the directions that he shall provide opportunity of hearing to the concerned parties before passing any order in this regard and secondly, the Customs Department has been directed that the claims of the respondents herein, who are seeking benefit of

**ATTESTED**

  
Senior Court Associate  
Supreme Court of Pakistan  
Karachi.



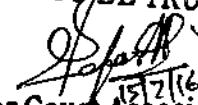
aforesaid SRO before expiry date on 30.06.2014 shall be decided strictly in accordance with law.

2. Today, when these cases have been taken up for proceedings, we have been informed by the learned ASC for the respondents that in compliance of such directions/observations, proceedings have taken place before the concerned forum and decided, against which aggrieved parties are further pursuing their claims in accordance with law.

3. This being the position, these appeals have practically become infructuous. Even otherwise, on merits there is no room for interference in the impugned orders. Accordingly, these appeals are dismissed.

Sd/= Anwar Zaheer Jamali, HCJ  
Sd/= Mushir Alam, J  
Sd/= Faisal Arab, J

CERTIFIED TO BE TRUE COPY

  
Senior Court Associate  
Supreme Court of Pakistan  
Karachi.

Karachi, the  
29<sup>th</sup> of June, 2016  
Not Approved For Reporting  
Khurram

