

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

C.P.No.D-2565 of 2023

DATE ORDER WITH SIGNATURE(S) OF JUDGE(S)

- 1.For order on CMA No.445/2025
- 2.For hearing of CMA No.12333/2023
- 3.For hearing of main case.

21.05.2025

Mr.Umar Akund, Advocate for the Petitioner.
Ms.Alizeh Bashir, Assistant Attorney General.
Mr.Muhammad Akbar Khan, Assistant Attorney General.
M/s.Khalid Rajpar & Aamir Raza, Advocates for the Respondent.
Mr.Muhammad Nayyer Shafiq, Collector of Customs Appraisement (PMBQ),
Karachi is present.

Per learned counsel for the petitioner a show cause notice dated 16.02.2021 was issued to the petitioner. The controversy was escalated in adjudication and the same was decide in favour of the petitioner vide order dated 10.01.2022 in Customs Appeal No.K-7430/2021 by the learned Customs Appellate Tribunal. Learned counsel states that the aforementioned order is subject to a reference filed by the Department, however, the reference remains to be decided. Irespective thereof, a subsequent show cause notice dated 15.05.2023 (impugned notice) has been issued to the petitioner in respect of the same controversy which has been decided by the Tribunal in favour of the petitioner.

Pursuant to order dated 30.04.2025 Mr.Muhammad Nayyer Shafiq, Collector of Customs Appraisement (PMBQ), Karachi is present and states that insofar as the narrative recorded above is concerned, the same is not denied. However, he states that the subsequent notice, albeit on the same controversy, was in respect of different G.Ds and the same had to be issued otherwise even if the Department was successful in its reference such a notice would have been time barred. He states that in view of order of the tribunal referred supra, the impugned notice shall remain in abeyance until the reference is decided by the High Court as the fate of the notice is linked to the outcome thereof.

Learned counsel for the petitioner states that the petition may be disposed of in terms of the representation of learned Collector. Order accordingly.

The presence and assistance of learned officer is appreciated and dispensed with.

Judge

Judge