

THE HIGH COURT OF SINDH, KARACHI

Present:

Mr. Justice Adnan Iqbal Chaudhry
Mr. Justice Muhammad Jaffer Raza

C. P. No. D-4868 of 2025

(M/S. Gerry's Dnata (Pvt) Ltd. Vs. Federation of Pakistan & Others)

Petitioner : Through M/s. Daniyal Muzaffar & Maimona Nasreen, Advocates.

Respondent No. 1 : Ms. Mehreen Ibrahim, Deputy Attorney General.

Respondents 2 to 4 : Through Mr. Khalid Mehmood Rajpar, Advocate.

Date of hearing : 13-11-2025

Date of order : 13-11-2025

ORDER

Adnan Iqbal Chaudhry, J. - Learned counsel for the petitioner confines the petition to prayer clause "D" viz. demand notice dated 4.10.2025. On the other hand, Mr. Khalid Rajpar, learned counsel for respondents No. 2 to 4 submits that the demand notice was issued inasmuch as the petitioner violated Rule 556(e)(ii)&(iii) of the Customs Act, 2001 viz. the terms of its warehouse license and for which ample evidence was available with the department.

Today, learned counsel for the department files documents to enclose copies of show-cause-notices issued to the petitioner alleging offence under the Customs Act which are pending adjudication under Section 179 of the Customs Act. That establishes that the impugned notice of demand dated 04.10.2025 issued to the petitioner, and the call on the bank guarantee furnished by the petitioner, was without adjudication of liability.

In the aforesaid circumstances, we allow the petition to the extent of prayer clause "D" and set aside the impugned demand notice dated 04.10.2025. Resultantly, the pay order issued by the petitioner's bank to the department shall be returned to the petitioner who shall substitute the same with a fresh bank guarantee of the same amount.

JUDGE

JUDGE

Arshad/