

THE HIGH COURT OF SINDH KARACHI

Before:

Mr. Justice Yousuf Ali Sayeed

Mr. Justice Adnan Iqbal Chaudhry

C.P. No. D – 5611 of 2026

[M/s. N.J. Auto Industries (Pvt.) Ltd., v. Federation of Pakistan & others]

Petitioner : M/s. N.J. Auto Industries Private Limited through Mr. Mushtaque Hussain Qazi, Advocate.

Date of hearing : 11-09-2026

Date of decision : 11-09-2026

ORDER

Adnan Iqbal Chaudhry J.- The Petitioner, an importer, assembler and manufacturer of motorcycles and components thereof, has challenged SRO 2069(I)/2022 dated 01-12-2022 issued by the Federal Government under section 19 of the Customs Act, 1969. By that SRO, the exemption from customs duties on import of auto parts available under SRO 656(I)/2006, was made subject to fulfilment of conditions laid down in Notification No. 8(I)/2021-LED-II dated 01-03-2022 *i.e.* meeting export targets as a ratio of imports in furtherance of the Auto Industry Development & Export Policy 2021-2026. All other prayers in the petition are either ancillary or consequential. Apparently, due to the Petitioner's inability to meet said export targets, it is denied aforesaid exemption, hence the petition.

Admittedly, the Petitioner remained unsuccessful in seeking the same *writs*, first by C.P. No. D-5725/2024 and then by C.P. No. D-505/2025, dismissed respectively on 28.01.2025 and 10.03.2025. Per learned counsel, both petitions were dismissed as being without a cause of action at a time when the Petitioner had yet to place orders for purchase/import of goods, whereas the instant petition is filed after such cause of action has arisen, and therefore it is not hit by the doctrine of *res judicata*.

The order dated 10.03.2025 passed in the last petition, C.P. No. D-505/2025, reads:

“No filing of GD etc. is articulated to have accrued, however, the petitioner seeks relief in respect of future expected levies. Same could not be demonstrated to be maintainable.

Prima facie the nature of instruments and manner of imposition was consistent. Learned counsel remained unable to assist as to how any subsequent instrument raising the quantum of levy was considered discrepant, when identical instruments, reducing the quantum, were being relied upon.

In view hereof and coupled with the ratio illumined recently by the Supreme Court in Mekotex, no case is made out to merit invocation of the discretionary writ jurisdiction of this Court, therefore, this petition, along with pending application/s, is hereby dismissed in limine.”

In our view, the foregoing reflects a dismissal of the petition on the merits. Clearly, the learned Bench was not convinced with the petitioner’s submissions to challenge subject SRO. Therefore, the instant petition is barred by the doctrine of *res judicata*. Dismissed in *limine*.

JUDGE

JUDGE

SHABAN*