

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

Suit No.1612 of 2016

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DATE                      ORDER WITH SIGNATURES OF JUDGE(S)  
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1. For orders on CMA No.10643/2016.
2. For orders on CMA No.10432/2016.
3. For orders on CMA No.10433/2016.

19.7.2016

Mr. Asad Khan, advocate for the plaintiffs.

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1.        Granted.

2&3.    The plaintiffs arrayed in the instant suit are various importers of generic un-branded footwear primarily imported from China and sold in the local market. Per learned counsel, the goods are chargeable under the Valuation Ruling No.421 of 2012. However, on 25<sup>th</sup> May, 2016 a fresh Valuation Ruling bearing No.859 of 2016 was put in place by the defendants, which was challenged *inter alia* by the plaintiffs and per the order of the Customs Appellate Tribunal dated 27.6.2016, the Tribunal set-aside the said 'Valuation Ruling', against which the defendants filed Special Customs Reference Applications No.414 to 432 of 2016 before this Hon'ble Court. Learned counsel submits that while hearings in the above references having been taken place, however, no orders were passed against the operation of the order of the Tribunal dated 27.6.2016. Therefore the Valuation Ruling of 421 of 2012 still holds the field. The learned counsel further submits that they have made appearance in the said references and they are fully attentive to the matter on behalf of their respective clients.

The grievance of the plaintiffs is that despite the above factual circumstances where the true Valuation Ruling No. 421 of 2012 dated

30.01.2012 is in field, the defendants are arbitrarily demanding the plaintiffs to amend their G.Ds to inflate their value to further extent of 25% from their already declared value, which are inconsonant with the aforesaid Valuation Ruling, and upon refusal of the plaintiffs in doing so, Customs Authorities are not releasing goods of the plaintiffs, as well as, causing hindrances in the businesses of the plaintiffs by illegally forcing their way and calling upon the plaintiffs not only to enhance their declared values by 25% the defendants are also demanding that even such inflation of 25%, the applicable Valuation Ruling, which has already been set-aside by the Tribunal (Ruling No. 859 of 2016), would be the one applicable and the plaintiffs are called upon to submit the differential amount by way of pay orders/bank guarantees.

Since the core issue is pending in the said SPCRAs filed before this Court, my initial reaction as to admissibility was that it would be more appropriate that the contentions raised in this Suit be pressed before the some forum which is hearing the issue in these Special Customs Reference Applications as there is a great danger of conflicting orders being passed by this court.

Upon arguing the matter, the learned counsel conceded to withdraw the instant suit and agreed to agitate his grievances in the already pending SPCRAs or to file a fresh Constitutional Petition as per his likeness. Such proposal of the learned counsel appears to be appropriate, so, I while disposing of the instant suit as being withdrawn, order the defendants to strictly act in accordance with law and not to cause any prejudice to the plaintiffs arbitrarily.

JUDGE