

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P. No.D-1680 of 2007

Date	Order with signature(s) of Judge(s)
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Present:
Muhammad Ali Mazhar, J.
Abdul Maalik Gaddi, J.

Hinopak Motors Ltd.	Petitioner
Versus		
Federation of Pakistan & 3 others	Respondents

07th February, 2017.

None present for the petitioner.
Mr. Ghulam Haider Shaikh, Advocate for the Respondent.

Muhammad Ali Mazhar, J. Petitioner has prayed that collection of duty and taxes by the respondents over and above the transaction value is illegal and being contrary to the mechanism provided under Section 25 of the Customs Act, 1969. The valuation advice based system has virtually obsolete and redundant. The collection of extra duty and taxes for each import is oppressive and not only contrary to the various provisions of Customs Act, but also violative of Article 4, 18 and 23 of the Constitution, 1973. Comments of respondent No.4 reflects that when this petition was filed, matter was already sub-judice before the Appellate Tribunal through an appeal filed by the petitioner in terms of Section 194-A of the Customs Act, 1969. It is further stated that dispute pertains to the valuation and if the petitioner feels to have any substantial contention in this regard, they should have filed review before the Director Valuation in terms of Section 25-D of the Customs Act, 1969. Learned counsel for the respondent also argued that the provisions to decide the appeal by the Collector is also provided under Section 193 of the Customs Act

against any decision or order passed under Sections 33, 74, 80 and 179 of the Act. Learned counsel vehemently opposed this petition on the ground of maintainability due to availability of adequate and alternate remedies provided under the law.

The petition is dismissed accordingly alongwith listed application.

JUDGE

JUDGE

*Faizan/PA**