

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI

**Suit No.2370 of 2017**

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**Date**

**Order with signature of Judge**  
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**Present**

**Mr. Justice Muhammad Ali Mazhar.**

Pakistan Synthetics Limited.....Plaintiff

Versus

Federation of Pakistan

& others .....Defendants

For hearing of CMA No.15646/2017

**22.11.2017**

M/s. Muhammad Anas Makhdoom and Ahmed Farhaj,  
Advocates for the plaintiff.

Mr.Kafil Ahmed Abbasi, Advocate for the Defendant No.2

Mr.Muhammad Khalil Dogar, Advocate for the Defendant  
Nos.3 and 4.

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**Muhammad Ali Mazhar, J:** Mr.Kafil Ahmed Abbasi,

Advocate has filed Vakalatnama for the Defendant No.2

and Mr.Muhammad Khalil Dogar, Advocate has filed

Vakalatnama for the Defendant Nos.3 and 4. Basically,

through this suit, the plaintiff has impugned decision

dated 09.11.2017 passed by defendant No.2, whereby, he

refused to grant exemption on the import of some

machinery.

2. Learned counsel at the very outset referred to an order passed by me in Suit No.2288/2017 on 07.11.2017 in which also the similar controversy was involved but after arguing at some length, the parties reached to some modality to avail appropriate remedy in accordance with law. Plaintiff's counsel requests that this suit may be disposed of in the same terms.

3. Mr. Kafil Ahmed Abbasi, Advocate read the order passed in Suit No. 2288/2017. Consequently, this suit is disposed of along with pending application in the following terms:-

- i. The plaintiff may file revision under Section 122-B of the Income Tax Ordinance, 2001 to the Chief Commissioner against the refusal order of exemption which will be decided in accordance with law after providing ample opportunity of hearing to the plaintiff.
- ii. The consignment, if any, shall be released on furnishing bank guarantee equivalent to the differential amount of tax to the concerned Collectorate of Customs. The bank guarantee shall not be encashed at least one week if the decision of Chief Commissioner goes against the plaintiff, however, it is clarified that within one week the plaintiff will file the revision application in accordance with law.

JUDGE