IN THE HIGH COURT OF SINDH, KARACHI

Present

Mr. Justice Aqeel Ahmed Abbasi Mr. Justice Zulfiqar Ahmed Khan

Const. Petition Nos.D-3011, 2267, 2409, 3226, 3510 & 4070 of 2014

M/s Deco Rez FlooringPetitioner

Versus

Date of hearing : 27.11.2018

Date of Order : 27.11.2018

Mr. Zia-ul-Hasan, advocate for the petitioners.

Ms. Masooda Siraj, advocate for the respondent.

Ms. Dilkhurram Shaheen, advocate for the respondent.

Mr. Ghulam Hyder Shaikh, advocate for the respondent.

Mr. Kashif Nazeer, advocate for the respondent.

Mr. Mir Hussain, Asstt. Attorney General.

<u>ORDER</u>

Aqeel Ahmed Abbasi, J: Learned counsel for the petitioners has filed a statement dated 27.11.2018 along with copy of judgment dated 21.08.2017 passed by the Customs Appellate Tribunal, Special Bench, Karachi, in Customs Appeal No.K-89/2015 and submits that petitioner will not press instant petitions as the Order-in-Revision No.67/2014 dated 24.11.2015 passed by the Director General, Directorate General of Valuation, has been set-aside and declared to be illegal and without lawful authority, however, requests that respondents may be directed to process the G.Ds of the petitioner in accordance with law, after providing opportunity of being heard to the petitioner at an early date. It has been further contended by the learned counsel that 50% of disputed amount of duty and taxes deposited by the petitioner before the concerned Collectorate and 50% before the Nazir of this Court in the shape of Pay Order/Bank Guarantee pursuant to order dated 03.06.2014, may be directed not to be encashed till decision and processing

the G.Ds of the petitioner, whereas, the same may be returned to the petitioner as soon as order is passed in favour of petitioner.

- 2. Learned counsel for the respondents do not oppose disposal of instant petition in the aforesaid terms.
- 3. Accordingly, above petitions are dismissed as not pressed along with listed applications, whereas, respondents are directed to process the G.Ds of the petitioner pursuant to judgment passed by the Customs Appellate Tribunal, Special Bench, Karachi, in Customs Appeal No.K-89/2015 in accordance with law, preferably, within a period of four weeks from the date of this order, however, by associating the petitioners with such process and after providing opportunity of being heard to the petitioner. It may be observed that if there is no material available with the respondents to enhance the value declared by the petitioner, G.Ds of the petitioner may be processed accordingly, and the disputed amount of duty and taxes deposited by the petitioner before the concerned Collectorate and Nazir of this Court, may be release to the petitioner after proper verification and identification.

JUDGE

JUDGE

Nadeem