

ORDER SHEET
THE HIGH COURT OF SINDH AT KARACHI
Constitution Petition No.D-2960 of 2019

DATE	ORDER WITH SIGNATURE OF JUDGE(S)
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1. For hearing of CMA No.13297/2019
2. For hearing of main case.

23.08.2021

Mr. Bakhtawar Bilal Soofi, Advocate for the Petitioner.
Mr. Shamshad Ahmed, Advocate for SRB.
Mr. Kafeel Ahmed Abbasi DAG
Mr. Saifullah AAG.

There are two petitioners namely Pakistan Atomic Energy Commission and M/s. China Ocean Engineering Construction General Bureau (COECG). Perhaps against Petitioner No.2 the Order-in-Original was passed on 13.02.2019 and as a consequence thereof a show cause notice was issued to the Petitioner No.1 for claiming an amount incorporated in para-6 of the letter, available at page 71. The Order-in-Original was assailed before the Commissioner Appeals and after filing of this Petition the appeal was dismissed, as informed by the counsel today. There is no direct challenge of the order-in-original as far as petitioner No.1 is concerned under the hierarchy of Customs Act and he has directly filed this petition challenging the order-in-original without exhausting remedy available under the law. It appears that the petitioner No.1 has only challenged the consequence of the order-in-original as they could not have filed such appeal directly before the Commissioner as the order-in-original available at page 65 only pertains to the petitioner No.2, which has already exhausted remedy.

Be that as it may the petitioner No.2 has exhausted the remedy before the Appellate Forum and perhaps, as stated above, appeal already stands dismissed, this is a futile exercise to challenge the order-in-original directly before this Court when already appeal of the petitioner No.2 has also been decided/dismissed. Consequently in view of facts and circumstances the petition merits no consideration and is dismissed.

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