

ORDER SHEET  
IN THE HIGH COURT OF SINDH AT KARACHI

**SUIT NO.2434, 2582 AND 2089 OF 2016**

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Date

Order with signature of Judge  
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**02.11.2021**

Mr. Muhammad Faheem Bhayo advocate for plaintiff.  
Mr. Iqbal Khurram advocate  
Mr. Muhammad Khalil Dogar advocate for defendants.  
Mr. Khilji Bilal, DAG.

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Order dated 21.05.2019 is that :-

“In all these three matters, orders were passed for deposit of 50% of the disputed amount, whereas, pursuant to ad-interim orders, the Bank Guarantees were furnished. The Plaintiffs case is that the Bank Guarantees were furnished for some excessive amounts, whereas, such request was not entertained by this Court, against which some Appeals were filed and the Appellate Court though dismissed the HCA No. 391 & 392 of 2018; however, directed the Plaintiffs to approach this Court for calculation of the disputed amount. Thereafter, notice was ordered to the respective Collectorates and Port Qasim Collectorate, represented by Mr. Sohail Muzaffar, Advocate, who had consented to the calculation made by the Plaintiff. Today, Mr. Kashif Nazeer is in attendance on behalf of some other Collectorates and he also does not oppose the calculation; however, without prejudice the merits of the case.

In the circumstances, the Plaintiffs are directed to approach the Nazir, whereas, Nazir on the basis of calculations given in the

Statements filed today, in all three Suits, shall encash the Bank Guarantees to the extent of 50% of the amount so calculated by the Plaintiff and pay the same to the respective Collectorates in each Suit. Once the exercise is completed, Nazir is directed to submit his report.”

Accordingly with the consent of parties, suits are disposed of with direction to the custom authorities that they shall adjudicate the issue and decide the fate of sales tax duty, thereafter plaintiff would be competent to file application for return of amount

deposited with Nazir if that adjudication is in favour of the plaintiff, In similar custom authorities would be entitled to receive if adjudication authority decides the fate in their favour. Till then amount with the Nazir shall be invested in any profitable scheme.

Office to place copy of this order in connected cases.

**J U D G E**

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