

IN THE HIGH COURT OF SINDH AT KARACHI

**CP No.D-8081 of 2019**

---

DATE	ORDER WITH SIGNATURE OF JUDGE
------	-------------------------------

---

- |    |                                   |
|----|-----------------------------------|
| 1. | For hearing of CMA No.35628/2019. |
| 2. | For hearing of main case          |
- 

**20.04.2022**

Ms. Amna Salman Ahmed, Advocate for the Petitioner.  
Mr. Kafeel Ahmed Abbasi, D.A.G.  
Mr. Khalil Dogar, Advocate for Respondent No.2 to 5.

-----

This petition has been filed on the ground that two provisional assessments have been made but no assessment has been finalized by the department. We are of the view that since stay was operating in the instant matter therefore the said stay precluded the department to finalize the matter as provided under Section 81 of the Customs Act, 1969.

We, therefore, under the circumstances, after hearing both the learned counsel, dispose of this petition by directing the Customs Authorities to finalize the assessment within one months' time from the date of receipt of this order after giving opportunity of hearing to the petitioner. Till such time final assessment is made the bank guarantee furnished by the petitioner would not be encashed.

With these directions the instant petition alongwith all the listed and pending applications stands disposed of.

JUDGE

JUDGE

SM

