

ORDER SHEET  
IN THE HIGH COURT OF SINDH, KARACHI  
CP No.D-4517 of 2013

**FACO Trading, ..Vs... Federation of Pakistan & others**

Date	Order with signature of Judge
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*BEFORE: Irfan Saadat Khan,  
Arshad Hussain Khan, JJ*

1. For hearing of Misc. No.28837/2013.
  2. For hearing of Main Case
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**21/01/2022:**

Ms. Fahmida Khanam, Advocate for the petitioner.  
Mr. Kafeel Ahmed Abbasi, Advocate for the Respondents.

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**Irfan Saadat Khan, J.** This petition has been filed on the ground that the goods of the petitioner were released provisionally however since even after passage of substantial time no final assessment was made the provisional assessment has to be considered as final assessment.

Mr. Kafeel Ahmed Abbasi, Advocate appearing for the Respondents has opposed the contention of the learned counsel for the petitioner and stated that final assessment in the matter has been made.

We have heard both the learned counsel at some length, and have also perused the record.

The record reveals that ample opportunities were given to the department to produce before this Court the final assessment, if any, made in this behalf. However, it is noted that the department has miserably failed to produce the documents wherein it could be shown that after provisional assessment final assessment has been made. We therefore, under the circumstances are left with no option but to consider the provisional assessment made by the department in respect of the goods imported by the petitioner as final assessment. We seek guidance in this regard from the decisions reported as *Collector of Customs, Lahore and others ..Vs.. Messrs S. Fazal Ilahi*

*and sons through Proprietor* (2015 SCMR 1488) and an unreported judgment in the case of *The Collector of Customs, Port Muhammad Bin Qasim Karachi.Vs.. M/s. International Industries Limited* (Civil Petition No.728-K of 2010).

With these observations and in view of the above decision, the instant petition stands disposed of alongwith all the listed and pending application(s), if any.

JUDGE

JUDGE

SM