

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI

Const. P. No. D-8222 of 2017

ALONG WITH

Const. P. Nos.D-5049, 5268, 5305, 5323 to 5327, 5340, 5366, 5407, 5409, 5438, 5560, 5566, 5567, 5581, 5675,,5676, 5677, 5707, 5708, 5712, 5790, 5801, 5813, 5881, 5883, 5887, 5896, 5933, 6144, 6146, 6172, 6173, 6203, 6231, 6243, 6244, 6245, 6246, 6247, 6259, 6293, 6377, 6457, 6511, 6512, 6513, 6531, 6559, 6588, 6596, 6616, 6635, 6661, 6710, 6769, 6795, 6796, 6874, 6877, 6950, 6998, 7067, 7234, 7285, 7303, 7320, 7358, 7635, 7784, 7864, 8022, 8063, 8330, 8433, 8483, 8597, 8695, 8745, 8845, 8851, 8853, 8916/2017

AND

Const. P. Nos.D-341, 457, 571/2018.

<i>Date</i>	<i>Order with signature of Judge</i>
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Priority

1.For hearing of Misc. No.34453/2017.

2.For Hearing of main case.

18.01.2021:

Mr. Ahmed Ali Hussain, M/s Ghulam Haider Shaikh & Manzar Hussain Memon, Mr. Adnan Motan, Mr. Muhammad Adeel Awan, Ms. Saima Syed holding brief for Imran Iqbal Khan Rana Sakhawat Ali, Mr. Imran Ali Mithani, Mr. Aamir Ali, Mr. Aqil Ahmed, Mr. Madan Lal, Advocates for petitioners.

Mr. Khalid Mehmood Siddiqui, Mr. Khalil Ahmed Dogar, Mr. Khalid Rajper, Ms. Masooda Siraj, Mr. Muhammad Rashid Arfi, Mr. Iqbal Khurram, Advocate a/w Ms. Naheed Akhtar, Dr. Shahnawaz Memon Advocates for Respondents / Department.

**Mr. Atir Aqeel Ansari, Advocate for Alternate Energy Development Board.
Mr. Kafeel Ahmed Abbasi, Deputy Attorney General.**

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In all these petitions the dispute was in respect of Exemption on the import of LED Lights claimed by the petitioners under 5th Schedule to the Customs Act, 1969, 6th Schedule of Sales Tax Act 1990 along with 2nd Schedule to Income Tax Ordinance 2001. The exemption was denied initially on the ground that subject goods are listed in the list of locally manufactured products notified at Serial No.1096 of CGO No. 2 of 2017 dated 19.04.2017. The petitioners approached this Court and pursuant to a letter dated 24.07.2017 issued by the Engineering Development Board (“EDB”), which at the relevant time supported the case of the petitioners for provisional release and addressed to the Federal Board of Revenue (“FBR”), the

consignments were ordered to be released provisionally after securing the disputed amount of duties and taxes with the respective Collectorates. Since then these petitions are pending and in some of the matters though certain comments have been filed; however, no final decision with respect to the meetings held by the respective ministries / departments to decide the issue finally have been placed on the record.

Today, we have been assisted by Mr. Ahmed Ali Hussain, one of the learned Counsel for the Petitioners, with Office Memorandum dated 19.9.2017 issued by the Ministry of Energy (Power Division) on the subject controversy, whereby, the matter was referred to the Economic Co-ordination Committee of the Cabinet ("ECC") with certain measures for approval. This was followed by a reminder dated 03.10.2017. It has been informed that the matter has not yet been finally decided by the ECC till today, pursuant to such reference of the Ministry of Power. These petitions are pending since long and no useful purpose would be served as the matter has to be decided first by the ECC on the recommendations of Ministry of Energy (Power Division) as above.

In the circumstances, all these petitions are disposed of by directing the respective Ministry to take up the matter once again with ECC who shall decide the matter finally keeping in view the Office Memorandum dated 19.09.2017 as above, and once such decision has been taken, the respective Collectorates shall finalize the assessment proceedings in accordance with law, after providing opportunity of hearing to the petitioners. Till such time proceedings are finalized by the respective Collectorate, the securities furnished pursuant to the provisional release of the consignments shall not be encashed. With these observations all these petitions are disposed of.

Office is directed to place copy of this order in all connected matters as listed above.

JUDGE

Aamir, PS

JUDGE