

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P No.D-4930 of 2020

DATE

ORDER WITH SIGNATURE OF JUDGE

Priority.

1. For order on office objection.
 2. For hearing of CMA No. 21024/20 (stay)
 3. For hearing of main case.
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17.03.2021.

Mr. Salman Aziz, Advocate for Petitioner.
Mr. Khalid Mahmood Rajpar, Advocate for Respondents.
Mr. Kafeel Ahmed Abbasi, DAG.

This is a second round of the Petition on behalf of the Petitioner; however, it is an admitted position that initially the consignments imported by the Petitioner, were released provisionally under Section 81 of the Customs Act, 1969 way back in 2013. The Petitioner had provided Bank Guarantees which allegedly were being encashed without passing of a final assessment order; such action was impugned by way of C.P No.D-2990/2014, which was then disposed of with certain directions; however, the final assessment order under Section 81(2) of the Customs Act, 1969 was never passed.

In the circumstances, notwithstanding the earlier directions and the order of disposal, since a final assessment order is yet to be passed as contemplated under s.81 ibid, this Petition is disposed of by directing the concerned Collectorate to pass an appropriate order in terms of Section 81(2) of the Customs Act, 1969 by finalizing the assessment after affording opportunity of hearing to the Petitioner. The petitioner is at liberty to raise all objections as may have been raised before this Court. Till such time, the final assessment order is passed; respondents shall not take any coercive action against the Petitioner for encashment of the Bank Guarantees.

Petitions stands disposed of in the above terms with pending applications.

Judge
Judge