

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P. NO. D-4406 OF 2020

Date	order with signature of Judge
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1. For orders on Misc. No.18584/2020
2. For orders on Misc. No.18585/2020
3. For orders on Misc. No.18586/2020
4. For hearing of main case

17.09.2020

Mr. Abdul Latif Chandio, advocate for petitioner

1. Granted.

2-4: Learned counsel for the petitioner was confronted to assist the Court as to maintainability of this petition, which appears to have been filed without any cause of action, as there is no adverse order passed by the Customs Authorities either on the application filed by the petitioner under section 81 of the Customs Act, 1969 or on the representation made by the petitioner under section 25-D of the Customs Act, in response to such query, learned counsel for the petitioner submits that since the respondents have not passed any order on the application of the petitioner seeking provisional release of consignment in terms of Section 81 of the Customs Act, 1969, therefore, petitioner is left with no option, except to file the instant petition under Article 199 of the Constitution of Islamic Republic of Pakistan, 1973. We may observe that this alone cannot be a valid ground to invoke the jurisdiction of this Court under Article 199 of the Constitution in trifling matters as the Courts are already burdened with large number of similar cases which hardly involve, any Constitutional or legal points to be decided by this Court. We have already dismissed similar petitions with the directions to the petitioners to approach the concerned Custom Authorities to decide their applications filed under Section 81 of the Customs Act, 1969 and in case of any adverse

order, they may seek further remedy in accordance with law. We may further observe that in case of delay or inaction on the part of Custom Authorities, petitioner can also approach the Chairman, Federal Board of Revenue or the Federal Tax Ombudsman, in case of mala fides and/or maladministration on the part of Revenue Authorities, who do not comply with requirements of law and indulge in maladministration. While confronted with the above position, learned counsel for the petitioner submits that petitioner will not press instant petition and will approach the relevant Customs Authorities in the first instance, however, in case of any adverse order, petitioner may be allowed to seek further remedy as may be available to the petitioner in accordance with law.

Accordingly, instant petition stands disposed of along with listed applications, with the directions to the petitioner to approach the Custom Authorities and the forums as referred to hereinabove, and in case of any adverse order, may seek further remedy in accordance with law.

Let copy of this order may be sent to the Chairman Federal Board of Revenue, who shall look into the matter and shall ensure that Tax Authorities performing their functions under the supervision of FBR shall perform their duties in accordance with law, whereas, there shall be no delay or inaction on their part in deciding cases including passing appropriate orders under Section 81 of the Customs Act, 1969, promptly, so that unnecessary litigation may be avoided and timely disposal of such applications be ensured. Copy of this order may be supplied cover-in-hand to the learned Assistant Attorney General Mr. Muhammad Aminullah Siddiqui, present in Court, for onward transmission to the Chief Collector Customs, Karachi, to ensure compliance of Court's order.

JUDGE
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ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P. NO. D-4407 OF 2020

Date	order with signature of Judge
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1. For orders on Misc. No.18593/2020
2. For orders on Misc. No.18594/2020
3. For orders on Misc. No.18595/2020
4. For hearing of main case

17.09.2020

M/s. Amir Ali Shaikh & Irfan Ali Shaikh, advocates for
petitioner.

1. Granted.

2-4: Learned counsel for the petitioner was confronted to assist the Court as to maintainability of this petition, which appears to have been filed without any cause of action, as there is no adverse order passed by the Customs Authorities either on the application filed by the petitioner under section 81 of the Customs Act, 1969 or on the representation made by the petitioner under section 25-A of the Customs Act, in response to such query, learned counsel for the petitioner submits that since the respondents have not passed any order on the application of the petitioner seeking provisional release of consignment in terms of Section 81 of the Customs Act, 1969, therefore, petitioner is left with no option, except to file the instant petition under Article 199 of the Constitution of Islamic Republic of Pakistan, 1973. We may observe that this alone cannot be a valid ground to invoke the jurisdiction of this Court under Article 199 of the Constitution in trifling matters as the Courts are already burdened with large number of similar cases which hardly involve, any Constitutional or legal points to be decided by this Court. We have already dismissed similar petitions with the directions to the petitioners to approach the concerned Custom Authorities to decide their applications filed under Section 81 of the Customs Act, 1969 and in case of any adverse

order, they may seek further remedy in accordance with law. We may further observe that in case of delay or inaction on the part of Custom Authorities, petitioner can also approach the Chairman, Federal Board of Revenue or the Federal Tax Ombudsman, in case of mala fides and/or maladministration on the part of Revenue Authorities, who do not comply with requirements of law and indulge in maladministration. While confronted with the above position, learned counsel for the petitioner submits that petitioner will not press instant petition and will approach the relevant Customs Authorities in the first instance, however, in case of any adverse order, petitioner may be allowed to seek further remedy as may be available to the petitioner in accordance with law.

Accordingly, instant petition stands disposed of along with listed applications, with the directions to the petitioner to approach the Custom Authorities and the forums as referred to hereinabove, and in case of any adverse order, may seek further remedy in accordance with law.

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JUDGE

Nadeem PA

ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P. NO. D-4408 OF 2020

Date	order with signature of Judge
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1. For orders on Misc. No.18596/2020
2. For orders on Misc. No.18597/2020
3. For orders on Misc. No.18598/2020
4. For hearing of main case

17.09.2020

M/s. Amir Ali Shaikh & Irfan Ali Shaikh, advocates for
petitioner.

1. Granted.

2-4: Learned counsel for the petitioner was confronted to assist the Court as to maintainability of this petition, which appears to have been filed without any cause of action, as there is no adverse order passed by the Customs Authorities either on the application filed by the petitioner under section 81 of the Customs Act, 1969 or on the representation made by the petitioner under section 25-D of the Customs Act, in response to such query, learned counsel for the petitioner submits that since the respondents have not passed any order on the application of the petitioner seeking provisional release of consignment in terms of Section 81 of the Customs Act, 1969, therefore, petitioner is left with no option, except to file the instant petition under Article 199 of the Constitution of Islamic Republic of Pakistan, 1973. We may observe that this alone cannot be a valid ground to invoke the jurisdiction of this Court under Article 199 of the Constitution in trifling matters as the Courts are already burdened with large number of similar cases which hardly involve, any Constitutional or legal points to be decided by this Court. We have already dismissed similar petitions with the directions to the petitioners to approach the concerned Custom Authorities to decide their applications filed under Section 81 of the Customs Act, 1969 and in case of any adverse

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ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI
C.P. NO. D-4409 OF 2020

Date	order with signature of Judge
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1. For orders on Misc. No.18599/2020
2. For orders on Misc. No.18600/2020
3. For orders on Misc. No.18601/2020
4. For hearing of main case

17.09.2020

M/s. Amir Ali Shaikh & Irfan Ali Shaikh, advocates for
petitioner.

1. Granted.

2-4: Learned counsel for the petitioner was confronted to assist the Court as to maintainability of this petition, which appears to have been filed without any cause of action, as there is no adverse order passed by the Customs Authorities either on the application filed by the petitioner under section 81 of the Customs Act, 1969 or on the representation made by the petitioner under section 25-D of the Customs Act, in response to such query, learned counsel for the petitioner submits that since the respondents have not passed any order on the application of the petitioner seeking provisional release of consignment in terms of Section 81 of the Customs Act, 1969, therefore, petitioner is left with no option, except to file the instant petition under Article 199 of the Constitution of Islamic Republic of Pakistan, 1973. We may observe that this alone cannot be a valid ground to invoke the jurisdiction of this Court under Article 199 of the Constitution in trifling matters as the Courts are already burdened with large number of similar cases which hardly involve, any Constitutional or legal points to be decided by this Court. We have already dismissed similar petitions with the directions to the petitioners to approach the concerned Custom Authorities to decide their applications filed under Section 81 of the Customs Act, 1969 and in case of any adverse

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