ORDER SHEET

IN THE HIGH COURT OF SINDH, KARACHI

C. P. NO. D-2862 / 2021

Date

Order with signature of Judge

PRIORITY

- 1) For hearing of CMA No. 12377/2021.
- 2) For hearing of main case.

<u>18.01.2023.</u>

- Mr. Hussain Ali Almani, Advocate for Petitioner.
- Mr. Qazi Ayazuddin Qureshi, Assistant Attorney General.
- Mr. Khalid Rajpar, Advocate for Respondents No. 4 & 6.
- Ms. Nuzhat Shah, Advocate for Respondent No. 5.

Statement has been filed on behalf of the Petitioner along with documents and learned Counsel submits that after issuance of Show Cause Notice and adjudication proceedings, matter went before the Customs Appellate Tribunal and vide Judgment dated 15.10.2022 passed in Customs Appeal No. K-7570/2021 the Tribunal has determined classification of the goods in question under HS Code 2106.9090. According to him, the learned Tribunal didn't agree with the claimed classification nor the classification determined by the Customs authorities, whereas, the classification determined by the Tribunal attracted a higher rate of duty and taxes and accordingly an amount of Rs. 9,813,357/- has been deposited by the Petitioner by agreeing to such determination; hence, the security furnished by the Petitioner with the Nazir of this Court as well as Customs Department, pursuant to ad-interim order dated 29.04.2021 be ordered to be released to the Petitioner as the Petitioner has not sought any further remedy against the order of the Tribunal and has accepted the classification. We have heard the learned Counsel and perusal of the record reflects that nobody had turned up on behalf of the Respondents before learned Tribunal and today Mr. Khalid Rajpar is also not aware as to current status and stance of the department.

In view of the above, it appears that the purpose of this petition has been served, therefore, let the amount secured by the Petitioner before the Nazir of this Court in respect of fine etc. on the basis of order dated 29.04.2021 be released to the Petitioner upon proper identification as per rules. Insofar as the amount deposited before the concerned Collectorate is concerned, since the entire amount as determined by the Tribunal has been deposited by the Petitioner as per documents annexed with the statement filed today, whereas, no further assistance has been provided on behalf of the Respondents, the same is also directed to be released to the Petitioner.

This Petition has served its purpose and is accordingly disposed of in the above terms.

JUDGE

JUDGE

Arshad/