ORDER SHEET
IN THE HIGH COURT OF SINDH AT KARACHI

Suit 1430 of 2011

Date: Order with signature of the Judge

For final arguments

19.09.2024

Mr. Hanif Faisal Alam, advocate for the plaintiff
Mr. Muhammad Khalil Dogar, advocate for defendant
Mr. Aqeel Ahmed Qureshi, advocate for defendant

It is submitted that the plaintiff imported a consignment on which certain exemptions were claimed. The G.D. was filed and perhaps the goods were provisionally released. The G.D. has not been assessed as of date due to orders of this Court. It is relevant to mention that this suit was filed in the year 2011 and has been pending ever since in respect of this controversy. There is no cavil to the proposition that the entire statutory hierarchy is provided per the Customs Act to deal with the claim of exemption and remedial measures if the same is allowed / denied. The G.D. has to be finally assessed and the entire hierarchy remains available to the plaintiff, if aggrieved by such assessment.

In view hereof suit is disposed of with directions to the defendant to pass a final assessment order with respect to the relevant G.D., after providing an opportunity of hearing to the plaintiff. Learned counsel for defendant states that no further coercive action will be taken against the plaintiff pending adjudication as envisaged supra. This suit is disposed of in the aforementioned terms. The fate of security deposited herein shall be subject to the assessment order passed by the defendant.

Judge

Amjad