

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI

C.P No. D- 3555 of 2022 along with
C.P No. D- 1443, 1490 & 1919 of 2022

Date Order with signature of Judge

Priority.

1. For Order on office objection.
2. For hearing of Misc. No. 18076/22.
3. For hearing of Misc. No. 15666/22.
4. For hearing of main case.

18.03.2024.

Mr. Muhammad Hameed Bakhsh along with Shahid Iqbal Rana, Advocate for Petitioner In CP No. D- 3555 of 2022.

Mr. Majid Jehangir, Advocate for Petitioners in CP Nos. D-1490 & 1919 of 2022.

Mr. Ghulam Haider Shaikh, Advocate for Petitioner in CP No. D- 1443/2022.

Mr. Khalid Mehmood Rajpar, Advocate for Respondents No. 3 (West)

Mr. Irfan Mir Holepota, Advocate for Respondent.

Mr. Shah Hussain, Assistant Attorney General.

In all these Petitions, the issue was in respect of interpretation of Part-I of the Fifth Schedule to the Customs Act, 1969 and it appears that during pendency of these petitions and after ad-interim orders of this Court, the controversy has been resolved by way of an amendment through Finance Act, 2022; whereby, Para (iv) has been substituted in the Fifth Schedule of the said Act. It further appears that FBR through its Budget instructions dated 01.07.2022 has informed all field Collectors that since earlier language of the condition (iv) was ambiguous, therefore, the explanation shall always deem to have been so substituted. It further appears that identical controversy was pending before Lahore High Court vide Order dated 26.01.2023 passed in **Writ Petition No. 8870/2022 (Nishat Chunian Power Ltd. Vs. Federation of Pakistan & others)**, the same issue has been discussed and petitions have been disposed of, whereas, securities furnished have been discharged. Today none of the Counsel appearing for the Respondents has opposed this fact.

In view of the above, since explanation / amendment has been made which is applicable retrospectively, all these petitions have served their purpose and hereby are disposed of with pending applications; whereas, the securities /guarantees, if any, furnished by the Petitioners, shall be discharged in their favour.

Office to place copy of this order in the connected Petitions as above.

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