

ORDER SHEET
IN THE HIGH COURT OF SINDH, KARACHI
C. P. NO. D-2030 / 2022

Date

Order with signature of Judge

(PRIORITY)

- 1) For orders on CMA No. 19662/2024.
- 2) For hearing of CMA No. 30989/2022.
- 3) For hearing of CMA No. 9205/2022.
- 4) For hearing of main case.

11.09.2024.

Mr. Ghulam Rasool Korai, Advocate for Petitioner.
Ms. Deeba Jafri, Assistant Advocate General.
Mr. Jahanzeb holding brief for
Mr. Ovais Ali Shah, Advocate for Respondent.
Ms. Summiya Kalwar, Advocate for Respondent (SRB).

1) Granted.

2 to 4) This is a Petition seeking implementation of an order passed by the Commissioner (Appeals-II) Sindh Revenue Board, Karachi and maintained by the Appellate Tribunal, Sindh Revenue Board at Karachi. Today, Learned Assistant Advocate General has placed before us a copy of order dated 09.8.2024 passed by the Hon'ble Supreme Court¹, whereby it has been held the Customs Appellate Tribunal has the power to execute orders passed by it while exercising jurisdiction under Sections 194-A and 194-B of the Customs Act, 1969, and consequently, since an adequate remedy is provided by law, the writ jurisdiction of the High Court cannot be invoked for executing orders passed by the Tribunal. The proposition of law settled in this case fully applies to the cases decided by the Appellate Tribunal, Sindh Revenue Board as the provisions of the Act in question are pari materia to the Customs Act, 1969.

In view of such position, this Petition is dismissed as not maintainable with pending applications, whereas, the Petitioner is at liberty to seek appropriate remedy as observed in the above order of the Hon'ble Supreme Court.

J U D G E

J U D G E

Arshad/

¹ in Civil Petition No.3391/2024 [Khalid alias Muhammad Khalid and others v. Collector of Customs (Adjudication), Customs House, Lahore, etc.],